

The background of the cover is a vibrant green-to-yellow gradient. It is overlaid with a complex pattern of thick, stylized lines in shades of blue, green, and yellow. These lines form various geometric shapes, including zig-zags, parallel lines, and curved segments, creating a sense of movement and depth.

Combined
Group Sustainability
Report

2024/2025

Dear Readers,

Our world is facing major challenges: Climate change, geopolitical tensions and rising energy prices are fundamentally changing our lives and economies. These developments are affecting not only our environment, but also our society and the global economy.

In this Sustainability Report, we wish to show you how we at HEIDELBERG are taking on these challenges – with innovation, responsibility and a clear commitment to sustainability. The HEIDELBERG brand is synonymous with high-performance machines, intelligent control systems and data management, reliable service, durable products and collaborative partnership. All of this is based on a long-term approach to how we think and act.

Our global expertise and our employees' close ties to the Company are central pillars of our success. Many of them have been part of HEIDELBERG for generations – a sign of embraced values and a strong corporate culture that we actively share.

HEIDELBERG is deeply rooted in the regions where we operate. This closeness to people and communities shape everything we do – with both present and future generations in mind. We invite you to join us in taking a look at our initiatives and successes and look forward to continuing on this journey with you.

Yours sincerely,



Jürgen Otto



Dr. David Schmedding

Combined Group Sustainability Report 2024/2025

4	ESRS 2 General Information
30	Environmental information
30	Disclosure in accordance with the EU Taxonomy Regulation
43	Environment E1 and E5
45	E1 Climate change
52	E5 Resource use and circular economy
56	Social information
56	Social S1 and S4
58	S1 Own workforce
70	S4 Consumers and end-users
73	Governance
75	G1 Governance
78	Entity-specific disclosures – privacy and information security
81	Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the separate combined non-financial report

Combined Group Sustainability Report

ESRS 2 General Information

Basis for preparation

BP-1 General basis for preparation of the Sustainability Report

This Combined Group Sustainability Report (hereinafter: report) – pursuant to section 315b of the German Commercial Code (HGB) and section 315c in conjunction with sections 289b to 289e HGB for the 2024/2025 financial year (April 1, 2024–March 31, 2025) – was prepared on a consolidated basis for the Group. The report was prepared on the basis of the European Sustainability Reporting Standards (ESRS), which were applied as a framework pursuant to section 289d HGB. HEIDELBERG publishes this report separately from the Management Report. By way of derogation from the ESRS, we do not report the metrics for S1-14 (see chapter “S1-14 – Health and safety metrics”) and G1-3 because not all the necessary data could be collected during the reporting period. Furthermore, disclosures were provided in line with the Taxonomy Regulation (EU) 2020/852. Unless otherwise stated, the disclosures apply equally to Heidelberger Druckmaschinen AG and the Group. Since all the aspects described apply equally to Heidelberger Druckmaschinen AG and the Group, there is no separate application of a framework within the meaning of section 289d HGB for the parent company. To improve readability, the terms “HEIDELBERG”, “HEIDELBERG Group” and “the Company” apply to the Group.

Scope of consolidation

The scope of consolidation in relation to the consolidated financial statements as of March 31, 2025 has been expanded to include Heidelberg Catering Service GmbH (HCS) due to the materiality of this report. Further information on the scope of consolidation can be found under “Notes to the consolidated financial statements” – “General notes” – “3rd scope of consolidation”, which does not form part of the Group Sustainability Report. The HEIDELBERG Group is divided into production and development sites as well as sales and service units (SSUs).

Value chain

The double materiality analysis covered HEIDELBERG’s own business area as well as its upstream and downstream value chain. Unless otherwise stated, the concepts, measures, targets and metrics refer to the company’s own business area and/or value chain.

Omission of information

In preparing this report, the option to omit applicable specific information in any form has been exercised in the following areas:

- HEIDELBERG is not reporting on any datapoints that have an phase-in pursuant to ESRS and/or are voluntary in nature.
- Since this is the first report pursuant to ESRS requirements, no previous year’s figures are reported in the metrics.

Report audit

This report for the 2024/2025 financial year has been subjected to a limited assurance engagement in accordance with ISAE 3000 (Revised). The scope of the audit and the audit opinion can be found in the “Independent auditor’s report”. Furthermore, HEIDELBERG did not instruct a third party to carry out any additional external validation of metrics or individual calculation elements.

BP-2 Disclosures in relation to specific circumstances

Time horizons

HEIDELBERG assesses its material impacts, risks and opportunities based on short-term (one year), medium-term (one to five years) and long-term (more than five years) time horizons. Differing time horizons are indicated in the text together with relevant details and reasons.

Sources of estimation and outcome uncertainty in the value chain

The following metrics include sources of material estimation and outcome uncertainties, with calculation of GHG emissions in chapter E1-6, categories 3.1 and 3.11.

Disclosures stemming from other legislation

This Combined Group Sustainability Report has been prepared on the basis of the ESRS and meets the requirements of the non-financial Group statement prepared in accordance with section 315b of the German Commercial Code (HGB) and section 315c in conjunction with sections 289b to 289e HGB. In compliance with reporting obligations under the German Commercial Code, Heidelberger Druckmaschinen AG declares

the following: Compared to previous years, HEIDELBERG has used the ESRS for the first time as a framework to prepare the report, which is a reporting standard recognized by the EU Commission.

The double materiality analysis conducted in the course of preparing the report was carried out in accordance with the European Sustainability Reporting Standards (ESRS). The materiality analysis and the identified impacts, risks and opportunities meet the requirements of section 289c HGB.

Reconciliation of material matters pursuant to section 289c (2) HGB and material issues for HEIDELBERG with ESRS issues can be found in the following table:

HGB matters	Chapter in Group Sustainability Report	Note
Materiality analysis	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	The materiality analysis that was carried out covers the methodological requirements of the CSRD and ESRS alongside the basic requirements for the non-financial statement.
Business model	SBM-1 Strategy, business model and value chain	HEIDELBERG's business model and strategy.
Environmental issues	E1 Climate change E5 Resource use and circular economy	Information relating to environmental issues with corresponding concepts, targets, measures and outcomes.
Employee and social issues	S1 Own workforce S4 Consumers and end-users	Information relating to employee and social issues with corresponding concepts, targets, measures and outcomes.
Respect for human rights	S1 Own workforce S4 Consumers and end-users G1 Governance Entity-specific disclosures	Information relating to respect for human rights with corresponding concepts, targets, measures and outcomes.
Prevention of corruption and bribery	G1 Governance	Information relating to the prevention of corruption and bribery with corresponding concepts, targets, measures and outcomes.
Entity-specific disclosures	Information security and privacy	Information relating to information security and privacy with corresponding concepts, targets, measures and outcomes.
Presentation of risks	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Information on identified impacts, risks and opportunities.
Non-financial performance indicators	E1-5 Energy consumption and energy mix E1-6 Gross Scope 1, 2, 3 and total GHG emissions E5-5 Resource outflows S1 Metrics	Information on the most important non-financial performance indicators.

We have incorporated information from other reporting standards, such as the EU Taxonomy Regulation, which is contained in the chapter "Disclosures pursuant to the EU Taxonomy Regulation (Regulation (EU) 2020/852)", the Greenhouse Gas Protocol (A Corporate Accounting and Reporting Standard, Corporate Value Chain (Scope 3) Standard), which is

considered in the chapter "E1-6 – Gross Scope 1, 2, 3 and total GHG emissions", the German Corporate Governance Code (GCGC), which is dealt with in the chapter "GOV-1 The role of the management and supervisory bodies", and the Science Based Targets initiative, which is considered in the chapter "E1 Climate change mitigation". Some ESRS disclosure are

linked to financial reporting requirements, which we already report on. In order to improve the readability of this report for the reader, we have included the corresponding minimum information. Further information is provided in more detail in the specific chapters of the Annual Report, which does not form part of this report.

Governance

GOV-1 The role of the management and supervisory bodies

Heidelberger Druckmaschinen AG is a listed company under German law based in Heidelberg, Germany. With the Annual General Meeting, the Supervisory Board and the Management Board, it has three bodies whose duties and powers are derived from the German Stock Corporation Act (AktG) and the Company's Articles of Association. In accordance with requirements, the Company's management system is divided into a management body, the Management Board, and a supervisory body, the Supervisory Board. This dual management system ensures a separation between the management body (Management Board) and the supervisory body (Supervisory Board) both in terms of personnel and function.

The composition and diversity of the Management Board and Supervisory Board

The Management Board oversees Heidelberger Druckmaschinen AG on the basis of the Articles of Association and applicable laws. In the 2024/2025 financial year, it is made up of three Management Board members, of whom one is a female member of the Management Board (33 percent) and two are male members of the Management Board (67 percent). The Management Board of HEIDELBERG is composed of Jürgen Otto (Chief Executive Officer – CEO and Labor Director), Dr. David Schmedding (Chief Technology and Sales Officer – CSO) and Tania von der Goltz (Chief Finance Officer – CFO), who left the Company on March 31, 2025.

The Supervisory Board of HEIDELBERG is made up of a total of 12 people, four of whom are female (33 percent) and eight male (67 percent). The Supervisory Board has equal representation, with six employee representatives and six shareholder representatives.

The following people represent the shareholders on the Supervisory Board of HEIDELBERG: Dr. Martin Sonnenschein (Chair of the Supervisory Board), Karin Dohm, Jeppe Frandsen, Dr. Oliver Jung, Li Li, Ina Schlie.

The following people represent the employees on the Supervisory Board of HEIDELBERG: Ralph Arns (Deputy Chair of the Supervisory Board), Gerald Dörr, Mirko Geiger, Heiko Maßfeller, Beate Schmitt, Holger Steuerwald.

A Supervisory Board member is independent of the Company and its Management Board if they have no personal or business relationship with the Company or its Management Board that may constitute a material and not just temporary conflict of interest. At HEIDELBERG, five of the six shareholder representatives are currently classified as independent. This means that the percentage of independent Supervisory Board members on the shareholder representative side is around 83 percent, and around 42 percent in relation to the Supervisory Board as a whole.

Competencies of the Management Board and Supervisory Board

In order to be considered as a member of the Management Board at HEIDELBERG, individuals must have the appropriate qualifications and experience. The competency profiles are determined accordingly by the Supervisory Board's Personnel Committee. The members of the Management Board (CEO, CFO, CSO) have wide-ranging experiences that complement one another and are essential for all matters relating to business conduct at HEIDELBERG.

The members of the Supervisory Board at HEIDELBERG must also possess certain skills and competencies to enable them to perform their duties. The Supervisory Board's corresponding competency areas include the subjects of business conduct, international experience, industry experience, sustainability, etc. The competency profile of the individual Supervisory Board members can be found in the "Supervisory Board competency matrix" below. The members of the Supervisory Board are responsible for their own training and further education measures necessary for their duties and are supported by the Company as required. Newly installed members of the Supervisory Board can meet the members of the Management Board to discuss topical matters in the respective Management Board divisions and thus gain an overview of relevant matters within the Company.

Supervisory Board competency matrix

Supervisory Board	Corporate/ operational experience/ knowledge	Internationality	Industry experience	Accounting/ auditing	Financing/capital market	Sustainability	Independence from the Company/ Management Board as defined in the GGCC	Former member of the Management Board	Member since
Dr. Martin Sonnenschein (Chair)**	X	X	X	X	X	X	X		December 1, 2019
Ralph Arns*	X		X			X			July 24, 2014
Gerald Dörr*	X		X			X			July 25, 2018
Karin Dohm**	X	X		X	X	X	X		July 25, 2024
Jeppe Frandsen**	X	X	X	X	X		X		July 25, 2024
Mirko Geiger*	X		X	X		X	X		August 1, 2005
Oliver Jung**	X	X	X	X			X		May 23, 2017
Li Li**	X	X	X	X	X				July 25, 2019
Heiko Maßfeller*	X		X				X		September 1, 2024
Ina Schlie**	X	X		X	X	X	X		July 23, 2020
Beate Schmitt*	X		X	X		X			April 3, 2006
Holger Steuerwald*	X	X	X			X			July 26, 2023

* Employee representative

** Shareholder representative

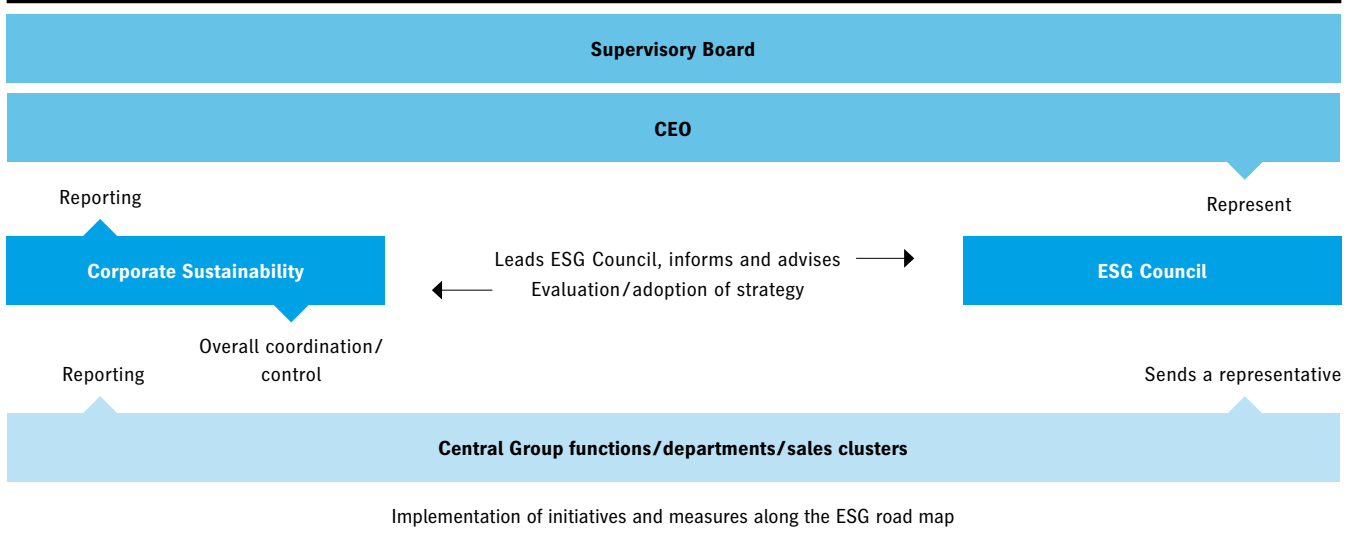
Duties, responsibilities and committees

MANAGEMENT BOARD

The Management Board manages the Company under its own authority. It is obligated to act in the best interests of the Company and takes into account the concerns of its shareholders, employees and other groups affiliated with the Company (stakeholders). The individual members of the Management Board are responsible for managing their divisions of the Company. They share responsibility for the management of the Company as a whole. The Management Board, supported by the committees it has created, defines the HEIDELBERG Group's business policy guidelines and makes Group-wide decisions.

Based on its own assessment, HEIDELBERG believes that it has put appropriate organizational structures in place for achieving its sustainability goals and implementing the associated measures. The Management Board has assigned corresponding responsibilities and duties and established structures at HEIDELBERG and allocated them via mandates. It is informed at least quarterly by the top management level and receives direct reports on the status and progress of the sustainability strategy.

Organization Sustainability Management at HEIDELBERG



ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) COUNCIL
Oversight of sustainability-related impacts, risks and opportunities is the responsibility of the Management Board and the ESG Council, which meets twice a year. The ESG Council is composed of the Chief Executive Officer (CEO) and the heads of various central departments such as Corporate Sustainability, Corporate Development, Investor Relations, Customer Segment Management, Human Resources, Legal, Quality Management, Sales Operations, Procurement, Research and Development, Operations, Global Communications, Risk Management and Site Management. The members possess the appropriate skills and expertise necessary to manage the material sustainability-related impacts, risks and opportunities in relation to environmental, social and governance issues. This committee is responsible for the adoption and cross-functional implementation of the sustainability strategy and is chaired by the Corporate Sustainability department. The Corporate Sustainability department combines all sustainability activities and is globally responsible for HEIDELBERG's sustainability strategy and ESG management. Its management is responsible for defining, monitoring and reporting the Group's sustainability-related services and ensures that the sustainability strategy is integrated into the Group strategy.

RISK COMMITTEE

HEIDELBERG has established a structured process for systematically identifying, evaluating and managing opportunities and risks and documenting them in the Governance, Risk and Compliance (GRC) system in an audit-proof manner. The Risk Committee is a central, interdepartmental body whose

members work closely with Group Risk Management to continuously improve the risk management process. The Risk Committee identifies and assesses corporate risks, devises risk management strategies and monitors risk mitigation measures. Risk Management and Internal Auditing implement and monitor the risk management system and conduct internal audits. The aim is to ensure compliance with internal guidelines and procedures.

It is composed of all members of the Management Board as well as selected managers from various departments and is responsible for reviewing the risk inventory (risks and opportunities) for completeness and relevance and, where necessary, providing specific information regarding new or eliminated risks. Similarly, any findings from the internal control system, checks and internal audits are presented and discussed before determining whether any further action is necessary. The HEIDELBERG Risk Committee meets several times a year to discuss the latest risk situation. The Head of Corporate Sustainability is a member of the committee and is responsible for sustainability aspects here.

The Management Board and the Supervisory Board receive risk management reports at least once a year – with sustainability-related risks part of the process. In the past 2024/2025 financial year, HEIDELBERG began to supplement the existing internal control system (ICS) with additional non-financial aspects in order to manage sustainability reporting in the future and ensure it continues.

SUPERVISORY BOARD

The Supervisory Board advises the Management Board on the management of the Company, oversees the management, approves certain strategic decisions and ensures compliance with legal regulations, not least by exercising its duties and rights pursuant to section 111 of the German Stock Corporation Act.

The monitoring and advisory activities also cover sustainability issues (section 1 (1) of the Articles of Association). The Supervisory Board has formed various committees to carry out its duties in order to ensure effective corporate governance.

- **Management Committee:** The Management Committee is composed of the Chair of the Supervisory Board and their deputy as well as two members of the Supervisory Board representing the shareholders and another two representing the employees. It discusses key issues, prepares Supervisory Board resolutions and, in urgent cases, can decide whether to approve measures taken by the Board of Management in place of the Supervisory Board.
- **Personnel Committee:** The Personnel Committee prepares the Supervisory Board's personnel-related decisions concerning the Management Board and makes proposals on the structure of the Management Board's remuneration system, which also includes sustainability-related goals.
- **Audit Committee:** The Audit Committee verifies the financial accounting and monitors the accounting process, the effectiveness of the internal control, risk management and auditing system, and the audit of the financial statements. It also deals with compliance issues and discusses half-year and quarterly financial reports with the Management Board prior to publication. The Audit Committee is responsible for reviewing financial and sustainability reporting, monitoring internal control systems and working with external auditors.
- **Strategy Committee:** The Strategy Committee deals with the corporate strategy and the Management Board's strategic considerations. It advises the Management Board as it prepares for the Supervisory Board meeting at which the full Supervisory Board discusses the Company's strategic orientation.
- **Nomination Committee:** The Nomination Committee proposes candidates for the Supervisory Board and assesses their qualifications. It is also responsible for making sure that the Supervisory Board has a balanced composition and regularly reviews its structure and succession planning.

The Supervisory Board sets the remuneration-related sustainability targets annually in consultation with the Management Board and reviews the extent to which they have been achieved each year.

In line with the requirements of the German Sustainability Code, sustainability issues are reported on the Supervisory Board at least once a year and, since the 2024/2025 financial year, also on the Audit Committee. We have mechanisms in place to ensure that these committees either have direct sustainability expertise or access to it – via industry experts, for example, or training programs that can be conducted at the request of the Supervisory Board members.

Topical disclosure requirement

G1 GOV-1 Topical disclosure requirements

The Management Board manages the Company under its own authority and is particularly responsible for determining the corporate strategy in this regard, while the Supervisory Board monitors and advises the Management Board. Furthermore, the Supervisory Board appoints and dismisses the members of the Management Board. In the opinion of the Supervisory Board, the basic eligibility criteria for filling Management Board positions include a professional aptitude for managing the relevant department, a proven track record and sound leadership skills. Another executive body is the Annual General Meeting, at which the shareholders, as the owners of the Company, can exercise their rights.

The Supervisory Board considers the following areas of competence and knowledge to be key for performing its role: (i) internationality, (ii) industry experience, (iii) knowledge of financial accounting and auditing (including sustainability reporting), (iv) financing and the capital market, and (v) sustainability.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The Management Board and Supervisory Board of Heidelberger Druckmaschinen AG are informed at least twice a year by the Head of Corporate Sustainability about material impacts, risks and opportunities in the area of sustainability. The ESG Council reviews the sustainability strategy every six months and adjusts it if necessary. These reports cover the exercising of due diligence and the results and effectiveness of the strategies and measures.

The Management Board and Supervisory Board of Heidelberger Druckmaschinen AG monitor the corporate strategy along with the associated impacts, risks and opportunities. Data-based decision-making is made possible by risk analyses and corresponding information systems. Important transactions are subject to risk assessment by HEIDELBERG's Risk Management department. As part of the planning and strategy process, the various sustainability aspects are taken into account in the Company's strategic orientation. Furthermore, the strategy and any adjustments are reviewed and approved by the Supervisory Board's Strategy Committee.

The risk management system (RMS) aims to meet all legal requirements and is continuously optimized. The Management Board and Supervisory Board take into account trade-offs between impacts, risks and opportunities when making their decisions in order to achieve balanced and sustainable results.

As part of the supervisory duties of the Management Board and Supervisory Board, the results of HEIDELBERG's materiality analysis have been critically discussed. The impacts, risks and opportunities addressed can be found in the chapter "SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model".

GOV-3 Integration of sustainability-related performance in incentive schemes

Pursuant to section 87a of the German Stock Corporation Act (AktG) and in line with the European Union's revised Shareholder Rights Directive (SRD II), the Supervisory Board of HEIDELBERG is required to adopt a clear and comprehensible system for remunerating the members of the Management Board. The current remuneration system 2023+ follows the recommendations of the German Corporate Governance Code (GCGC) in its version of April 28, 2022.

The remuneration system consists of two components:

- Non-performance-related remuneration accounts for 48 percent of the target total remuneration and includes fixed compensation, fringe benefits and pension allowances.
- Performance-based remuneration accounts for 52 percent of the total target compensation, of which 18 percent is attributable to the short-term incentive (STI) over a one-year period and 34 percent to the long-term incentive (LTI) over a four-year period.

Both performance-related remuneration components contain sustainability goals (ESG goals), each with a weighting of 20 percent. Based on this, the Supervisory Board sets measurable targets before the start of each performance period relating to employee, customer, environmental, diversity or integrity goals as well as other relevant sustainability goals identified by the Supervisory Board. The targets for the management level are then derived from the targets set for the Management Board. For HEIDELBERG, targets specifically aimed at reducing emissions are of particular importance.

Performance assessment with regard to specific sustainability goals and/or impacts

At the end of the 2024/2025 financial year, the Supervisory Board determined the respective targets achieved for the STI tranche for the 2024/2025 financial year (2023+ remuneration system) and the LTI tranche for the 2022/2023 financial year.

In respect of the STI, the progress made in establishing and implementing an action plan for future Scope 3 emissions reductions and the measures for implementing a talent development program were taken into consideration for the performance assessment, each with a weighting of 10 percent. The specific achievement of targets is determined by the Supervisory Board on the basis of predefined qualitative milestones ranging between 0 percent and 200 percent.

The achievement of targets for the LTI tranche set in the 2022/2023 financial year was determined at the end of the three-year performance period on March 31, 2025. The following ESG sub-targets were incorporated when determining the overall target achievement rate:

- With a weighting of 5 percent, the environmental target of reducing the corporate carbon footprint across the HEIDELBERG production sites (Scope 1 and 2 emissions per € million in sales) by 25 percent by 2025.
- With a weighting of 5 percent, the employee target relating to the successful provision of employee training on the Code of Conduct for Employees.
- With a weighting of 10 percent, the business development target of achieving relevant sales in the area of sustainable business.

The remuneration system is continuously monitored by the Supervisory Board, enhanced if necessary and submitted to the Annual General Meeting for approval.

Decisions relating to the conditions of incentive systems are reserved for the Supervisory Board in order to link strategy with remuneration. The Supervisory Board must submit the remuneration system it has adopted to the Annual General Meeting for approval whenever it is amended, but at least every four years, pursuant to section 87a II in conjunction with section 120a of the German Stock Corporation Act (AktG). If the Annual General Meeting does not approve the remuneration system, a revised remuneration system must be submitted for resolution at the following Annual General Meeting at the latest (section 120a III AktG).

Further information on the incentive programs and the remuneration paid and owed to our current and former members of the Management Board in the 2024/2025 financial year can be found in our “Remuneration Report – Management Board and Supervisory Board” published in the Annual Report, which does not form part of the Group Sustainability Report.

Topical disclosure requirement

E1 GOV-3 Topical disclosure requirement

Climate-related reduction targets (Scope 1 and 2 emissions) are taken into account in the long-term incentive (LTI) for the Management Board and management of HEIDELBERG. The short-term incentive (STI) for the Management Board and management of HEIDELBERG is also taken into account in an action plan aimed at reducing Scope 3 emissions. The GHG emissions reduction targets for Scope 1 and 2 emissions, which are defined in the chapter “E1 Climate change mitigation” and “E1-4 MDR-T Targets”, are measurable, controllable and in line with HEIDELBERG’s strategic orientation.

GOV-4 Statement on sustainability due diligence

The following table provides an overview of how HEIDELBERG applies the core elements of due diligence in relation to environmental, social and governance issues and where the relevant information can be found in this report.

Core elements of due diligence	Sections in the report	Page
(a) Embedding due diligence in governance, strategy and business model	GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	9
	GOV-3 Integration of sustainability-related performance in incentive schemes	11
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	17
b) Engaging with affected stakeholders in all key steps of the due diligence	GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	9
	SBM-2 Interests and views of stakeholders	16
	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	20
	MDR-P Policies adopted to manage material sustainability matters	44, 45, 48, 53, 54, 60, 61, 62, 63, 71, 74, 78, 79
c) Identifying and assessing negative impacts on people and the environment	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	20
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	17
d) Taking action to address negative impacts on people and the environment	E1-3 MDR-A Actions	46; 49
	E5-2 MDR-A Actions	53; 54
	S1-4 MDR-A Actions	60; 61; 62; 63
	S4-4 MDR-A Actions	71
	Entity specific disclosure MDR-A Actions	79
e) Tracking the effectiveness of these efforts	E1-4 MDR-T Targets	47; 49
	E5-3 MRD-T Targets	53; 54
	S1-5 MDR-T Targets	60; 61; 62; 63; 64
	S4-5 MDR-T Targets	72
	Entity specific disclosure MDR-T Actions	80

GOV-5 Risk management and internal controls over sustainability reporting

Risk management and internal controls over sustainability reporting are part of HEIDELBERG's Group risk management and internal control system. HEIDELBERG essentially approaches all sustainability-related opportunities and risks using the same procedures and processes as those used in financial risk management. A standard measurement concept for this is currently being devised. Risks associated with sustainability reporting are also generally covered by risk management and internal control system procedures. A more detailed description of risk management can be found in our Combined Management Report under "Opportunities and Risk Report", which does not form part of this report.

In the past 2024/2025 financial year, aspects of sustainability reporting in the context of risk management and the internal control system were examined in greater detail. The scope, key features, constituent parts of the procedures and systems for the internal control system in relation to sustainability reporting are based on the framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO framework).

The following measures will therefore apply to future sustainability reporting:

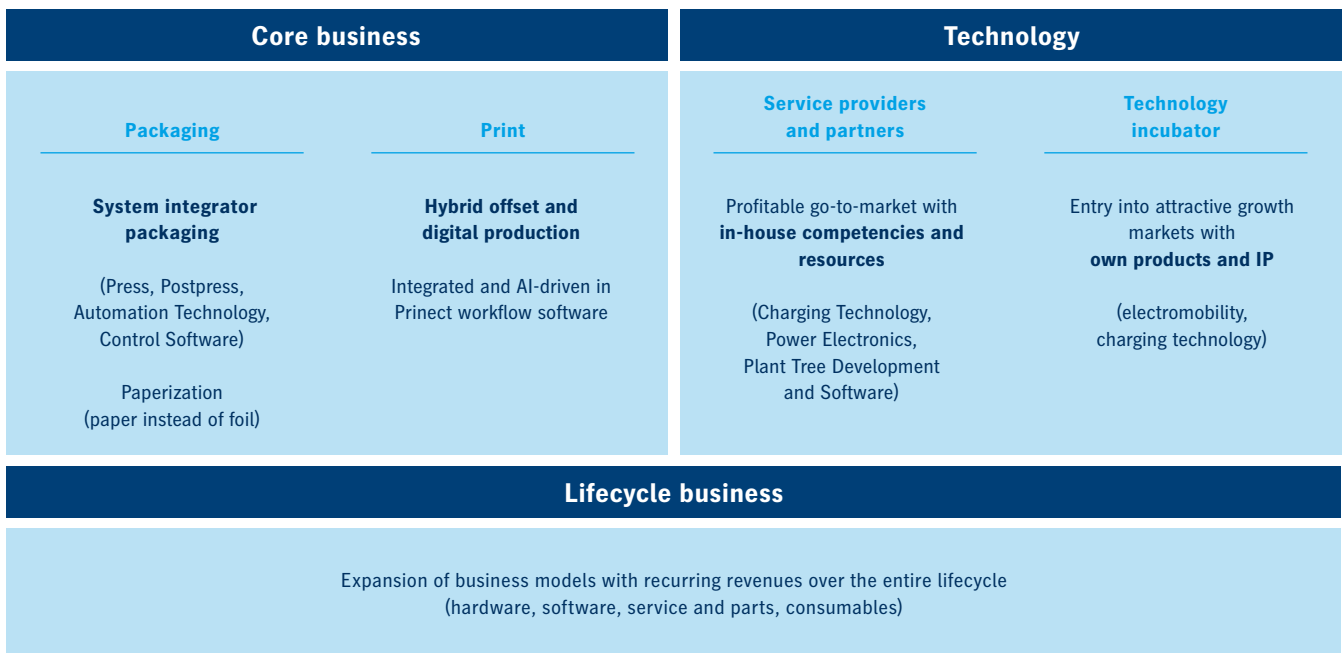
- Monitoring measures independent of processes
- Standard specifications and definitions
- Controls documented in the internal control system
- Functional separation / principle of dual control

The processes relevant to sustainability reporting, such as data collection and consolidation, have been set up and documented. Potential risks are identified and defined in every step of the process. Risks are prioritized depending on the relevance for internal stakeholders. The main risks identified in relation to sustainability reporting were non-compliance with regulatory sustainability standards, misinformation or reporting failures, incorrect data collection and processing, and inaccuracies or inconsistencies in estimated figures.

Annual sustainability reporting is carried out using the same regulatory process as that used for financial reporting, with the integration of approval processes by the Management Board and monitoring by the Supervisory Board.

Strategy

HEIDELBERG strategy and product portfolio



SBM-1 Strategy, business model and value chain

Strategy, business models and products

Heidelberger Druckmaschinen AG operates in a rapidly changing market for print products that is being shaped by the rise of digitalization. HEIDELBERG’s strategy is essentially built on three pillars (core business, technology and lifecycle business models).

The core business involves the development and production of machines for the printing industry. HEIDELBERG covers the entire value chain of a print shop with its products and services. The main products and services supplied by HEIDELBERG are prepress technology (computer-to-plate systems, processors and automation solutions), digital printing systems (toner- and inkjet-based digital printing solutions), sheetfed offset printing presses, wide web flexo machines (plant engineering of web flexo printing presses), web-fed printing presses for label printing, and postpress technology for print products (folding machines, die-cutters, folder gluers, cutting machines, robotics, etc.)

HEIDELBERG uses its brand and expertise to consolidate its market position in sheetfed offset and web flexo printing

and position itself as a system integrator and provider of total solutions in the major print and packaging markets. The focus is on increasing productivity through digitalization and automation, with solutions in the areas of robotics, software-based workflow management, postpress technology and digital printing. In the packaging market, the strategy is aimed at expanding business activities and providing our customers with end-to-end solutions in order to serve as a solution provider for sustainable packaging.

Besides its core business, HEIDELBERG is focusing on diversification so that it can use its technological synergies and production strengths to tap into new, high-growth markets and exploit megatrends. In the area of technology, HEIDELBERG makes its existing development, production and service network available to third-party business partners. In the area of industries, HEIDELBERG offers its customers a broad portfolio of services covering development, consulting and service, the HEIDELBERG production system (foundry, manufacturing, electronics, assembly), supply chain management, and project and change management. The HEIDELBERG subsidiary Amperfied GmbH supplies e-mobility products such as Wallboxes, charging stations, etc.

The lifecycle business models cover the servicing of machines and supply of spare parts, consulting, training, sales of consumables (printing plates, inks, coatings, etc.), software solutions and contract models with recurring sales.

Markets and customer groups

HEIDELBERG divides the markets in its core business into the Packaging and Print segments.

In the Print Solutions segment, the most important customer groups are “Industrial Performance” and “Flexible Small and Midsize Entities (SMEs)”. Commercial and advertising printing, which falls under the Print Solutions segment at HEIDELBERG, has been evolving for a number of years – especially in the areas of newspaper, magazine and catalog printing as well as business stationery – but according to a market study conducted by Smithers¹ it remains relevant with a share of around 40 percent of the print volume produced worldwide. Our customers in the Print segment are adapting to the changing demands of consumers, who increasingly prefer smaller and more individualized print runs. In technological terms, there is a stronger coexistence of sheetfed offset and digital printing processes in order to be able to react flexibly to changing market requirements. The combination of both processes enables commercial printers to offer high print quality and switch flexibly between sheetfed offset printing and digital printing, depending on the size of the print run.

One growing market is packaging and label printing, which falls under the Packaging Solutions segment at HEIDELBERG. In the Packaging Solutions segment, the most important customer groups for HEIDELBERG are “High Volume”, “Pharma Box”, “Pharma Leaflet”, “High Value” and “General Pack”. Due to the growing demand for fiber-based packaging solutions, increasing environmental awareness among consumers and regulatory requirements, the printed volume in packaging and label printing continues to rise. HEIDELBERG already generates around half of its sales in the Packaging Solutions segment and plans further growth in this area.

Information on the number of employees

Information on our employees by country and gender can be found under the datapoint “ESRS S1-6 Characteristics of the undertaking’s employees” in the chapter “Social information”.

Disaggregation of sales

HEIDELBERG’s disaggregation of sales is based on segment reporting in accordance with IFRS 8, which is divided into Print Solutions, Packaging Solutions and Technology Solutions. A disaggregation of total sales by European Sustainability Reporting Standards (ESRS) sector is not available. Sales in the 2024/2025 financial year ran to € 1,099 million in the Print Solutions segment, € 1,175 million in Packaging Solutions and € 7 million in Technology Solutions. Group revenue amounted to € 2,280 million. Further information can be found in chapter “03 Notes to the consolidated financial statements” of the Annual Report, which does not form part of the Group Sustainability Report. HEIDELBERG does not operate in the fossil fuel (coal, oil and gas) sector, nor is it involved in the production of chemicals, in the field of controversial weapons or in the cultivation and production of tobacco.

Sustainability-related targets

In terms of our market position and the core elements of our overall strategy, we have set sustainability targets with a view to achieving net zero CO₂e emissions by the 2050/2051 financial year. These are defined in more detail in the chapter “E1 Climate change mitigation – E1-4 MDR-T Targets”. Based on our corporate footprint, emissions from the product usage, logistics and purchased goods and services play a key role in achieving our climate targets (the total contribution to Scope 3 emissions is around 91 percent). A corresponding action plan detailing how emissions in the material Scope 3 categories will be reduced has been devised as part of the STI for the 2024/2025 financial year. Furthermore, HEIDELBERG has set sales-related reduction targets for Scope 1 and 2 emissions, which are included in the Management Board’s long-term incentive.

Assessment of current products and markets

HEIDELBERG conducts lifecycle assessments for its mechanical engineering products as part of its sustainability strategy. Market trends and customer needs are taken into account as part of HEIDELBERG’s strategy and planning process and are incorporated into the product design. No further assessment of its products and markets was carried out in the 2024/2025 financial year with regard to the sustainability strategy.

¹ Source: Smithers: The Future of Global Printing to 2026 (study from November 2, 2021)

Strategy elements relating to sustainability

HEIDELBERG defines sustainability as combining economic success with environmental and social responsibility. HEIDELBERG regards sustainability as a part of its strategic orientation. Part of the HEIDELBERG Group's mission statement involves taking sustainability aspects into account along with standards of conduct and environmental standards – with respect to its products, its production processes and its supply chain, as well as when dealing with one another and with partners. Compliance with standards of conduct and environmental standards is mandatory throughout the Group. Among other things, this is set out in the HEIDELBERG Group's sustainability policy and its Code of Conduct, which is closely aligned with the principles of the UN Global Compact initiative.

HEIDELBERG's sustainability strategy takes into account environmental, social and governance aspects and is defined as follows:

- Resources and the circular economy: Our aim is to have the smallest environmental footprint along the value chain of any company in our industry. This will be achieved by offering products and services that cover the entire print shop value chain and are also durable. As a system integrator and provider of total solutions, we want to offer solutions that make a positive contribution to the circular economy.
- Climate strategy: HEIDELBERG is committed to achieving its net zero CO₂e emissions target by the 2050/2051 financial year, which is in line with the Paris Climate Protection Agreement.
- Corporate culture: Our corporate management is based around responsible business practices. We take responsibility by embedding all aspects of sustainability in our thoughts and actions and bringing value creation in line with our values.
- Employees, ethics and social issues: We are actively working on establishing a corporate culture that will prepare us for future challenges. This is reflected in our mission statement, our values and our principles, and helps to make us an attractive employer.

A major challenge in implementing the sustainability strategy more specifically concerns the climate strategy and the achievement of the Scope 3 emissions targets, which are not within HEIDELBERG's direct sphere of influence and require

new ways of managing. Staff costs and demographic management, which are addressed as part of the growth and personnel strategy, pose further challenges for HEIDELBERG. HEIDELBERG is responding to demographic change by training young talent.

Our customers' ambition remains high when it comes to developing solutions capable of producing environmentally friendly packaging or printed products. In the future, our customers will increasingly use innovative, functional and sustainable materials and print on them. With its machines and services, HEIDELBERG can play a key role in manufacturing the corresponding products.

HEIDELBERG's value chain

HEIDELBERG products are developed and manufactured at a total of 11 production and development sites in four countries (Germany, China, Switzerland and the USA). Here is a detailed list of all the production sites: Germany (Wiesloch-Walldorf, Amstetten, Brandenburg, Kiel, Ludwigsburg, Weiden, Langgöns), Switzerland (St. Gallen, Herisau), China (Qingpu) and the USA (Sidney). At its largest production and development sites in Wiesloch-Walldorf and Qingpu, HEIDELBERG manufactures printing presses and computer-to-plate systems. Machines for postpress tasks, digital narrow-web label printing, web flexo printing, software, etc. are manufactured and developed at the other production sites. The trained specialists who are needed in the respective functional areas are a key prerequisite for providing the various products and services.

HEIDELBERG's purchasing operation is centrally organized in Wiesloch-Walldorf and lays down Group-wide specifications for procurement processes, quality, etc. HEIDELBERG takes both a global and local – or “glocal” – approach to procurement. In total, raw materials and components are procured from more than 19,000 suppliers worldwide, with around 98 percent of the purchasing volume coming from about 20 percent of the suppliers. The top three countries by purchasing volume are Germany (55 percent), the USA (9.6 percent) and China (8 percent), which together account for about 73 percent of the total purchasing volume.

HEIDELBERG products and services are mainly sold through its Sales and Service Units (SSUs). In addition, HEIDELBERG has a global network of sales partners in around 170 countries in order to be able to offer products and services worldwide. Customers all over the world have access to spare parts via several logistics hubs.

SBM-2 Interests and views of stakeholders

The identification of stakeholder groups at HEIDELBERG is an important part of the process map, which was defined by the Quality department under the guidance of the HEIDELBERG Management Board. The most important stakeholder groups are involved in different ways, depending on each of their needs. These include:

- Customers: website, product information, contact via sales and marketing, trade fairs and events, key accounts, service.
- Employees: intranet site, town hall meetings, informal talks, strategy forum, employee reviews, works meetings.
- Shareholders: Annual Report, quarterly reports, press releases, Annual General Meetings, ad hoc announcements.
- Suppliers and business partners: purchasing negotiations, supplier evaluations, supplier audits, training and education, contact via ESG platforms, supplier days in Wiesloch-Walldorf.
- Authorities: compliance checks, financial reporting, approval processes.
- Associations and industry initiatives: Association work (such as the VDMA, Allianz 4evergreen, DiNaPro project or ETA in the existing building), participation in surveys, participation in working groups, events and organization activities in initiatives (Charta der Vielfalt e. V. or the UN Global Compact).

The individual functional areas such as Investor Relations, Group Communication, Human Resources, Compliance, Procurement, Sales, etc. are in constant contact with a wide range of HEIDELBERG stakeholder groups. We want to better understand the needs of our stakeholders by taking into account their interests via discussions, surveys, dialogue with employee representatives, etc. The insights gained here are incorporated into the planning and strategy process and may result in adjustments being made to the business models and/or strategy. They also help us to improve our sustainability activities and to work out action plans and strategies. In prepara-

tion for sustainability reporting, the interests of the key stakeholders have been identified in surveys and interviews with customers, bank representatives, university representatives, suppliers, the HEIDELBERG Management Board and the Supervisory Board, among others. The insights were used to identify and assess impacts, risks and opportunities on issues of environmental and social relevance. A detailed description of how the double materiality analysis was approached and conducted can be found in the chapter “Impact, risk and opportunity management”.

Adjustments were made to HEIDELBERG’s strategy in the 2024/2025 financial year with the aim of expanding existing business, tapping new growth markets and increasing cost efficiency, among other things. This has led to personnel adjustments at the Wiesloch-Walldorf production site, which may have a negative impact on the affected employees. Further information on social issues concerning the Company’s own workforce can be found in the chapter “S1 Own workforce”.

A detailed description of the double materiality analysis and the identified impacts, risks and opportunities can be found in chapters SBM-3 and IRO-1 below.

Information on administrative and supervisory bodies

The Management Board and Supervisory Board of HEIDELBERG are informed about the positions and interests of the stakeholders and involved in various ways. The ESG Council holds a meeting twice a year, at which the Management Board and the management of HEIDELBERG are informed about the stakeholders’ views. In addition, there are regular monthly meetings between the Head of Corporate Sustainability, the direct reports of other business segments and the CEO of HEIDELBERG. The Head of Corporate Sustainability reports on sustainability-related matters at least once a year at the Supervisory Board meetings.

Topical disclosure requirements

S1 SBM-2 Topical disclosure requirement

The perspectives and interests of HEIDELBERG’s employees are taken into account in its strategies, decisions and actions. We achieve this through various, well-established dialogue formats:

- Dialogue between employees and managers, including annual employee reviews and interim appraisals.
- Communication formats between the Management Board and employees, including town hall meetings (several times a year), the strategy forum newly established in the 2024/2025 financial year (and held at least once a quarter) and informal talks with the CEO (several times a year).
- Works meetings: Depending on the size of the production site, works meetings are held at least once a year in Wiesloch-Walldorf, Ludwigsburg, Amstetten, Brandenburg and at Heidelberger Druckmaschinen Service and Vertriebsgesellschaft Deutschland GmbH (HDD). These are organized by the Works Council. Members of the Management Board and union representatives are present, with questions and comments from employees a fixed item on the agenda.
- Dialogue, consultations and negotiations are held several times a year and on an ad hoc basis between the Management Board, the Head of Human Resources, the Works Council and various committees, dealing with works agreements, for example.
- Management briefings are organized between the Management Board and the top management level at HEIDELBERG (at least once a quarter). Meetings are also held at least once a month between the Management Board and the direct reports (several times a quarter and on an ad hoc basis) to discuss various matters.

- The Representative Committee represents the interests of senior executives at HEIDELBERG and assumes different roles depending on the subject. It is in regular contact with HR managers and the Management Board. The Management Board reports on the business situation and strategic matters at meetings held on a quarterly basis.

Through the various dialogue formats, HEIDELBERG endeavors to work in conjunction with the planning and strategy process to ensure that the perspectives of its employees are incorporated into strategic decisions, thereby helping to establish a positive and productive corporate culture.

S4 SBM-2 Topical disclosure requirement

HEIDELBERG products have a direct impact on their end users. This stakeholder group is therefore important because their interests and rights can influence HEIDELBERG's business model and strategy. Furthermore, other standards, directives and regulations that reflect the interests of end users are also incorporated into the development process and product design. These elements may be integrated into HEIDELBERG's business model, depending on their relevance. Changes to the business model or strategy have not been necessary so far.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Our identified material impacts, risks and opportunities are set out in the table below and are explained in greater detail under each subject covered in the Sustainability Report.

Material sustainability issues

		Value chain (U, O, D)*
E1	Climate change adaptation	U, O, D
E1	Climate change mitigation	U, O, D
E5	Resource outflows related to products and services	O, D
S1	Secure employment	O
S1	Good working conditions	O
S1	Health and safety	O
S1	Gender equality and equal pay for work of equal value	O
S1	Training and skills development	O
S1	Employment and inclusion of persons with disabilities	O
S1	Measures against violence and harassment in the workplace	O
S1	Diversity	O
S4	Consumers and end-users	D
G1	Corporate culture	O
G1	Protection of whistleblowers	O
G1	Corruption and bribery	U, O, D
-	Entity-specific issues – privacy and IT security	U, O, D

Material in **one** dimension
(impact or opportunity
and/or risk)

01

Material in **two** dimensions
(impact and opportunity
and/or risk)

02

* U = upstream
value chain
O = own business area
D = downstream
value chain

Overview of identified impacts, risks and opportunities

No.	Topic	IRO ¹	Brief description of IRO	Actual/ Potential	Positive/ Negative	VC ²	Time horizon ³	Origin
1	E1	I	Promoting e-mobility through provision of charging infrastructure solutions.	Actual	Positive	D	S, M, L	Amperfiert GmbH
2	E1	O	Product solutions in the field of e-mobility are a financial opportunity.	-	-	O, D	M, L	Amperfiert GmbH
3	E1	I	HEIDELBERG's emissions (Scope 1, 2 and 3) contribute to climate change.	Actual	Negative	U, O, D	S, M, L	HEIDELBERG Group
4	E5	I	The durability of HEIDELBERG machines reduces resource outflows.	Actual	Positive	O, D	S, M, L	HEIDELBERG Group
5	E5	I	End-to-end solutions for fiber-based packaging contribute to the circular economy and to the reduction of resource outflows.	Actual	Positive	D	S, M, L	HEIDELBERG Group
6	E5	I	Consulting solutions help to optimize customers' processes in order to reduce resource outflows.	Actual	Positive	D	S, M, L	HEIDELBERG Group
7	E5	O	Service solutions are a financial opportunity through the development of the business and expansion of the service portfolio.	-	-	O, D	M, L	HEIDELBERG Group
8	S1	I	The reduction in staff at the Wiesloch-Walldorf site has negative impacts on those affected.	Actual	Negative	O	S, M, L	Heidelberger Druckmaschinen AG – Wiesloch-Walldorf site
9	S1	I	Good working conditions have a positive impact on the entity's own workforce.	Actual	Positive	O	S, M, L	HEIDELBERG Group
10	S1	I	As a manufacturing Company, HEIDELBERG has a negative impact on the health of its own workforce.	Actual	Negative	O	S, M, L	Production and development sites
11	S1	I	Qualifications and training have positive impacts on the entity's own workforce.	Actual	Positive	O	S, M, L	HEIDELBERG Group
12	S1	I	The inclusion of people with disabilities promotes their participation and has a positive impact on their participation in society.	Actual	Positive	O	S, M, L	HEIDELBERG Group
13	S1	I	Violence and harassment in the workplace could have a negative impact on the health of the entity's own workforce.	Potential	Negative	O	S, M, L	HEIDELBERG Group
14	S1	I	Diversity has a positive impact on HEIDELBERG and society.	Potential	Positive	O	S, M, L	HEIDELBERG Group
15	S4	I	HEIDELBERG products could impair the health or well-being of machine personnel.	Potential	Negative	O, D	S, M, L	HEIDELBERG Group
16	G1	I	A good corporate culture positively impacts the undertaking and its employees.	Actual	Positive	O	S, M, L	HEIDELBERG Group
17	G1	I	Reports by whistleblowers could negatively impact their rights and life events.	Potential	Negative	U, O, D	S, M, L	HEIDELBERG Group
18	G1	R	Incidents of corruption and bribery could cause damage to HEIDELBERG through legal penalties, reputational damage or financial impacts.	-	-	U, O, D	S, M, L	HEIDELBERG Group
19	G1	I	Incidents of corruption could damage stakeholders, undermine trust in the organization, lead to inefficient use of resources, inhibit economic development or foster social inequality.	Potential	Negative	U, O, D	S, M, L	HEIDELBERG Group
20	-	I	Privacy and information security incidents could have negative impacts on HEIDELBERG and its stakeholders.	Actual	Negative	U, O, D	S, M, L	HEIDELBERG Group
21	-	R	Privacy and information security incidents could cause financial risks.	-	-	U, O, D	S, M, L	HEIDELBERG Group

1) (I) Impact, (R) Risk, (O) Opportunity

2) (VC) Value chain, (O) Own operations, (U) Upstream VC, (D) Downstream VC

3) (S) Short term, (M) Medium term, (L) Long term

All identified impacts, opportunities and risks stem from HEIDELBERG's business model or strategy.

The opportunities and risks identified at HEIDELBERG as part of the materiality analysis have had no material impact on HEIDELBERG's financial position, financial performance or cash flows. HEIDELBERG did not conduct a specific resilience analysis of its business model and strategy in the 2024/2025 financial year. Instead, HEIDELBERG focused on the ongoing monitoring and assessment of existing risks and on the implementation of strategies aimed at improving its financial strength and resilience. The Management Board and the Supervisory Board consider the current risks to be manageable and there are no known material risks that could jeopardize the continued existence of the Company. Future developments and potential risks are being continuously monitored in order to be able to react to any changes in good time. A detailed description can be found in the "Risks and Opportunities" chapter of the Management Report, which does not form part of this report.

In HEIDELBERG's view, the transformation of the economy and society toward greater sustainability and climate change mitigation is unlocking market opportunities through new technologies, the trend toward fiber-based packaging solutions instead of plastic, innovative ideas and new ways of working through the use of artificial intelligence. The resulting opportunities and risks are taken into account as part of the corporate strategy or adjustments to the strategy. The findings from the calculation of the corporate footprint in respect of GHG emissions led to an adjustment of the climate strategy in the 2023/2024 financial year. Furthermore, a target was approved in relation to the Management Board's short-term incentive for the 2024/2025 financial year to devise a package of measures aimed at reducing Scope 3 emissions, which will have an impact on HEIDELBERG's ongoing business strategy. The packaging strategy for HEIDELBERG has been adapted due to market requirements and the trend toward fiber-based packaging solutions in order to provide appropriate product solutions. The identified risks concerning privacy and information security, as well as corruption and bribery, have not led to any adjustments to HEIDELBERG's strategy and business model. The risks are being addressed and managed as part of the risk management process. A specific assessment of the current and expected financial effects of the issues identified as an opportunity was not carried out at the end of the 2024/2025 financial year.

The identified impacts, risks and opportunities were determined for the first time in the 2024/2025 financial year in accordance with ESRS requirements. It is therefore not possible to look at previous reporting periods. All identified material impacts, risks and opportunities are subject to the ESRS disclosure requirements. The subject of privacy and information security is an entity-specific disclosure.

Impacts, risks and opportunities management

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

Methods and assumptions

The double materiality analysis was carried out as part of a project for the entire HEIDELBERG Group. The aim was to identify, assess and prioritize both potential and actual impacts on people and the environment along with risks and opportunities that may have a financial impact on the Company.

The EFRAG IG 1 Materiality Assessment document was used for the materiality analysis. The main methods used in the process included analyzing industry-specific benchmarks and peers, analyzing macro trends, conducting interviews and surveys with relevant stakeholders, and performing quantitative and qualitative analyses.

Several assumptions were made when conducting the double materiality analysis. Among other things, it was assumed that when using industry-specific benchmarks and peers, the practices and priorities of leading companies in the industry and comparable companies are representative of HEIDELBERG. When involving stakeholders, it was assumed that the opinions and assessments of the surveyed stakeholders are representative of the broader stakeholder group. Furthermore, estimates and projections were made when performing quantitative analyses.

Process for identifying, assessing, prioritizing and monitoring impacts, risks and opportunities

Material impacts, risks and opportunities were identified and assessed in the course of performing the double materiality analysis. To this end, HEIDELBERG's existing materiality analysis was adapted and enhanced to meet the requirements of the European Sustainability Reporting Standards (ESRS) in the 2024/2025 financial year.

The process for determining double materiality at HEIDELBERG was divided into three steps, which can be described as follows:

STEP A: UNDERSTANDING THE CONTEXT

It was essential for HEIDELBERG to understand the sustainability-related context in order to be able to perform a detailed materiality analysis. To this end, HEIDELBERG's activities and value chain were initially analyzed, which involved examining its business models and geographical presence as well as its partners and suppliers. In addition to the activities and business relationships, other contextual information – such as peer benchmarks and macro trends – was included in the analysis.

An essential part of understanding the context involved identifying the relevant stakeholders. This included internal stakeholders such as employees, management and the Supervisory Board as well as external stakeholders such as customers, investors and suppliers.

STEP B: IDENTIFYING THE IMPACTS, RISKS AND OPPORTUNITIES (IROS) RELATED TO SUSTAINABILITY ISSUES

This step involved using the top-down approach to identify relevant sustainability issues for establishing the IROS. One of the methods included taking into account the SASB Industrial Machinery & Goods Sustainability Accounting Standard. In addition, materiality analyses from previous years and HEIDELBERG's sustainability reporting were used to take advantage of existing findings. Another step involved being guided by the VDMA benchmark (German Machinery and Manufacturers Association) and performing an industry materiality analysis in line with ESRS (CSRD), which identified industry-specific material issues for mechanical engineering. Online surveys (employees, customers, suppliers and associations) and expert interviews (HEIDELBERG Management Board, Supervisory Board, bank representatives, suppliers, customers and university representatives) were also conducted to reflect a wide range of perspectives and expertise. These methods made it possible to produce a meaningful list of IROS.

The internal process of validating and establishing IROS was done by reviewing and assessing the collected data and insights, with the identified issues being compared and prioritized for their relevance and significance to the Company.

STEP C: ASSESSING IROS AND DETERMINING MATERIAL IROS

The IROS were evaluated on the basis of environmental, social and governance aspects as well as entity-specific disclosures. For the environmental strand of ESG, the environmental impacts, risks and opportunities were analyzed. When looking at the social aspect, the impacts, risks and opportunities on employees, customers and other stakeholders were considered. The governance strand covered business conduct, ethical business practices and compliance. The entity-specific disclosures are linked to the subjects of information security and privacy. The assessment was based on the criteria of scale (1 – the impact is minimal; 5 – the impact is extreme), scope (1 – the impact is local; 5 – the impact is global), irreversibility (1 – the impact can be remedied relatively easily / in the short term; 5 – the impact is irreversible / cannot be remedied) and probability (1 – the impact is unlikely; 5 – the impact is highly likely). Where the impact could lead to financial risks or opportunities, corresponding risks were assessed separately using the criteria of scale and probability. We took our guidance from the requirements of the existing risk management process when conducting the assessment. The identified IROS above the materiality threshold (3 out of 5) were presented to the ESG Council and the Audit Committee and subsequently approved.

Our process for identifying, assessing and managing sustainability-related risks and impacts has not yet been fully integrated into the overall risk management process and, consequently, into the Company's general management process. Quantification of risks is still outstanding for more complex issues such as physical and transition climate risks. In HEIDELBERG's approach to risk management, sustainability risks are essentially treated in the same way as other types of risks. Over the coming years, there are plans to improve the materiality analysis process and the procedure for consolidating the materiality analysis with the risk management process. Furthermore, in the 2024/2025 financial year, work began on expanding the internal control system for sustainability reporting and integrating it into the existing control procedures.

Topical disclosure requirements

E1 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities, and E1 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The basic approach for identifying the relevant IROs was described in the previous chapter “IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities”. When identifying material climate-related IROs, HEIDELBERG records its entire Scope 1, Scope 2 and Scope 3 CO₂e emissions in accordance with the Greenhouse Gas Protocol. Emissions in the value chain have the greatest climate-related impact, especially in categories 3.1 Purchased goods and services, 3.4 / 3.9 Logistics and 3.11 Use of sold products. In the 2024/2025 financial year, Scope 3 emissions accounted for around 97 percent of the Company’s total footprint, with 3 percent of emissions coming from the Company’s own production and development sites.

HEIDELBERG conducted an analysis of physical climate risks for its global production and development sites in the 2024/2025 financial year. The analysis of the logistics centers in the USA, Austria and China as well as the Sales and Service Units (SSUs) will continue in the current 2025/2026 financial year. No material physical climate risks were identified when analyzing the physical climate risks across the production and development sites.

HEIDELBERG has identified and assessed relevant climate risks for its production and development sites on the basis of Regulation (EU) 2021/2139. The analysis and assessment were based on freely available climate data, with both the short-term and long-term time horizon taken into consideration. The short-term assessment was based on climate data from past periods, while the long-term time horizon extended to 2050. For the long-term time horizon, both a best-case scenario (RCP 2.6, SSP1-2.6) and a worst-case scenario (RCP 8.5, SSP5-8.5) were considered. Various data sources and tools – such as the WWF Water Risk Filter, the Aqueduct Water Risk Atlas and data from the Climate Service Center Germany – were used to assess the risks.

The analysis also included the assessment of extreme climate-related hazards for selected sales and service offices. When looking at transport, HEIDELBERG focused on the material elements of outbound transport. The analysis of the upstream value chain is still outstanding. Overall, no differentiation was made when carrying out the risk assessment with regard to the probability, scale and duration of the hazards.

The scenarios and time horizons were selected based on the availability of relevant climate-related data. The climate scenarios that were used differ in terms of the development of climate-related metrics and serve to conduct a qualitative assessment of potential physical climate risks.

In the 2024/2025 financial year, the climate-related transition risks and opportunities were not assessed, nor was the resilience of the strategy and business model analyzed. HEIDELBERG is aware of the potential impact on the Company and will commence the analysis in the current financial year. No climate-related assumptions are currently being made for financial reporting.

E2, E3, E4 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities

E2 IRO-1 Pollution

The materiality analysis established that pollution (air, water and soil pollution as well as the use of substances of concern and substances of very high concern) is not a material issue for HEIDELBERG. In its own business area, plants and processes that could potentially cause pollution are monitored accordingly. Appropriate mitigation measures are in place. In terms of the value chain, the analysis revealed that the greatest risk of pollution lies in the area of chemicals and the production of individual raw materials. However, the quantities purchased and produced by HEIDELBERG are minimal and play a minor role. The value chain’s negative impact on pollution was therefore assessed as non-material in the materiality analysis. In addition, no direct dependencies on ecosystem services were identified. No specific consultation with affected communities was held as part of the materiality analysis.

E3 IRO-1 Water and marine resources

As part of the analysis of physical climate risks, the production sites were assessed with regard to their location and potential risks such as water stress. Production sites near water protection areas meet the legal requirements, so the environmental impact was rated as low. HEIDELBERG has no production and development sites in river basins, which is why we have assessed the impact on rivers as non-material. No material process-related water requirements were identified in the area of production. Accordingly, HEIDELBERG has assessed the impact on water and marine resources in its own business area as non-material. With regard to the value chain, HEIDELBERG was unable to identify any water-intensive production processes. The value chain’s negative impact on water and marine resources was assessed as non-material in

the materiality analysis. No specific consultation with affected communities was held as part of the materiality analysis.

E4 IRO-1 Biodiversity

HEIDELBERG's production sites are located in commercial and industrial areas that have existed and been managed for many years. At the largest site in Wiesloch-Walldorf, land is being consolidated, which in turn is reducing the size of the site. We comply with regulatory requirements across all production sites and liaise with the relevant authorities. Our sales and service units generally consist of rented office space in already developed areas.

Two production sites at HEIDELBERG (Amstetten and Langgöns) are situated near a Natura 2000 protected area. Due to the many years of management and the regulatory requirements governing the operation of the sites, we have rated the impact of the two sites on the biodiversity zones as low. Accordingly, no specific remedial measures have been taken in the Company's own business area in relation to biodiversity. With regard to the value chain, the analysis revealed that the greatest risk of biodiversity loss lies in the extraction of raw materials. Due to the quantities required by HEIDELBERG in relation to the quantities mined worldwide, HEIDELBERG plays a minor role.

The value chain's negative impact on biodiversity was therefore assessed as non-material in the materiality analysis. No specific consultation with affected communities was held as part of the materiality analysis.

E5 IRO-1 Resource use and circular economy

HEIDELBERG's double materiality analysis identified and assessed the material impacts, risks and opportunities associated with resource use and the circular economy. Although HEIDELBERG does not yet have a comprehensive circular economy concept, individual measures already contribute to the idea of the circular economy (design for longevity, design for material recovery, design for reuse in manufacturing, design for service). The findings within the materiality analysis are based on stakeholder interviews and surveys and must be validated for 2025/2026. No consultations were held with affected communities.

G1 IRO-1 Business conduct

The materiality assessment was described in the previous chapter "IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities". HEIDELBERG did not acquire or dispose of any businesses in the past financial year.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The approach for determining the material impacts, risks and opportunities is described in the chapter "IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities".

Synoptic table of ESRS datapoints

The following table provides an overview of the various transparency obligations that need to be met within the CSRD and the ESRS frameworks. These subject areas were identified in line with the double materiality analysis conducted by HEIDELBERG. This assessment is described in detail in the chapter "IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities".

List of disclosure requirements presented in the Combined Sustainability Report

Subject area	Section	Name of datapoint	Page
ESRS 2 Basics for the creation			4
ESRS 2	BP-1	General basis for preparation of the Sustainability Report in line with ESRS	4 ff.
ESRS 2	BP-2	Disclosures in relation to specific circumstances	4 ff.
<i>Governance</i>			6
ESRS 2	GOV-1	The role of the administrative, management and supervisory bodies	6
ESRS 2	G1 GOV-1	Subject-specific disclosures concerning governance	9
ESRS 2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	9
ESRS 2	GOV-3	Integration of sustainability-related performance in incentive schemes	10
ESRS 2	E1 GOV-3	Subject-specific disclosure	11
ESRS 2	GOV-4	Statement on due diligence	11
ESRS 2	GOV-5	Risk management and internal controls over sustainability reporting	12
<i>Strategy and business model</i>			13 ff.
ESRS 2	SBM-1	Strategy, business model and value chain	13 ff.
ESRS 2	SBM-2	Interests and views of stakeholders	16
ESRS 2	S1 SBM-2	Interests and views of stakeholders S1	16
ESRS 2	S4 SBM-2	Interests and views of stakeholders S4	17
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	17
<i>Impact, risk and opportunity management</i>			20 ff.
ESRS 2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	20
ESRS 2	E1 IRO-1	Subject-specific disclosure	22
ESRS 2	E2, E3, E4 IRO-1	Subject-specific disclosure	22
ESRS 2	E5 IRO-1	Subject-specific disclosure	23
ESRS 2	G1 IRO-1	Subject-specific disclosure	23
ESRS 2	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	23 ff.
ESRS 2	-	List of datapoints in cross-cutting and topical standards that derive from other EU legislation	27 ff.
Environmental information			30 ff.
E	Article 8 of Regulation(EU) 2020/852	Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation)	30 ff.
<i>Environment E1 and E5</i>			43 ff.
E1 and E5	-	Overview of identified impacts, risks and opportunities	43
E1 and E5	MDR-P	Overview of directives E1 and E5	44
<i>E1 Climate change</i>			45 ff.
E1	-	Impact of Scopes 1, 2 and 3 emissions	45 ff.
E1	E1-1 and E1-2 MDR-P	Transition plan for climate change mitigation and concepts	45 ff.
E1	E1-3 MDR-A	Actions	46
E1	E1-4 MDR-T	Targets	47
E1	-	Impact/opportunity – Amperfed GmbH	48 ff.
E1	E1-2 MDR-P	Policy	48
E1	E1-3 MDR-A	Actions	49
E1	E1-4 MDR-T	Targets	49

Subject area	Section	Name of datapoint	Page
Metrics E1			49 ff.
E1	E1-5	Energy consumption and mix	49 ff.
E1	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	50 ff.
E5 Resource use and circular economy			52 ff.
E5	-	Impact/opportunity – longevity, service	52 ff.
E5	E5-1 MDR-P	Policy	53
E5	E5-2 MDR-A	Actions	53
E5	E5-3 MDR-T	Targets	53
E5	-	Impact – circular economy enabler	53 ff.
E5	E5-1 MDR-P	Policy	54
E5	E5-2 MDR-A	Actions	54
E5	E5-3 MDR-T	Targets	54
Metrics E5			
E5	E5-5	Resource outflows	54
Social information			56 ff.
S1 and S4	-	Overview of identified impacts, risks and opportunities	56
S1 and S4	MDR-P	Overview of directives S1 and S4	56
S1 Own workforce			58 ff.
S1	S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model S1	58
S1	S1-1 MDR-P	Overarching concepts	58
S1	-	Impact – secure employment	60 ff.
S1	S1-1 MDR-P	Policy	60
S1	S1-4 MDR-A	Actions	60
S1	S1-5 MDR-T	Targets	60
S1	-	Impact – good working conditions	60 ff.
S1	S1-1 MDR-P	Policy	60
S1	S1-4 MDR-A	Actions	61
S1	S1-5 MDR-T	Targets	61
S1	-	Impact – occupational safety	61 ff.
S1	S1-1 MDR-P	Policy	61
S1	S1-4 MDR-A	Actions	61
S1	S1-5 MDR-T	Targets	62
S1	-	Impact – training and development of skills	62 ff.
S1	S1-1 MDR-P	Policy	62
S1	S1-4 MDR-A	Actions	62
S1	S1-5 MDR-T	Targets	62
S1	-	Impact – inclusion	62 ff.
S1	S1-1 MDR-P	Policy	62
S1	S1-4 MDR-A	Actions	62
S1	S1-5 MDR-T	Targets	63

Subject area	Section	Name of datapoint	Page
S1	–	Impact – violence and harassment in the workplace	63 ff.
S1	S1-1 MDR-P	Policy	63
S1	S1-4 MDR-A	Actions	63
S1	S1-5 MDR-T	Targets	63
S1	–	Impact – diversity	63 ff.
S1	S1-1 MDR-P	Policy	63
S1	S1-4 MDR-A	Actions	63
S1	S1-5 MDR-T	Targets	64
S1	S1-2	Processes for engaging with own workers and workers’ representatives about impacts	64
S1	S1-3	Processes to remediate negative impacts and channels for own workers	65
S1 Metrics			65 ff.
S1	S1-6	Characteristics of the undertaking’s employees	65
S1	S1-8	Collective bargaining coverage and social dialogue	67
S1	S1-9	Diversity metrics	68
S1	S1-10	Adequate wages	68
S1	S1-14	Health and safety metrics	68
S1	S1-16	Compensation metrics (pay gap and total compensation)	69
S1	S1-17	Incidents, complaints and severe human rights impacts	69
S4 Consumers and end users			70 ff.
S4	S4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model S4	70
S4	–	Impact – product safety	70 ff.
S4	S4-1 MDR-P	Policy	71
S4	S4-4 MDR-A	Actions	71
S4	S4-5 MDR-T	Targets	72
S4	S4-2	Processes for engaging with consumers and end users about impacts	72
S4	S4-3	Processes to remediate negative impacts and channels for consumers and end users to raise concerns	72
Governance			73 ff.
G1	–	Overview of identified impacts, risks and opportunities	73
G1	MDR-P	G1 overview of directives	74
G1 Company policy			75 ff.
G1	G1-1	Business conduct policies and corporate culture	75
G1	G1-3	Prevention and detection of corruption and bribery	76
G1	G1-4	Confirmed incidents of corruption or bribery	77
Entity-specific disclosures			78 ff.
–	–	Overview of identified impacts, risks and opportunities	78
–	MDR-P	Entity-specific disclosures – overview of directives	78
–	–	Impact/risk – privacy and information security	79
–	MDR-P	Policy	79
–	MDR-A	Actions	79
–	MDR-T	Targets	80

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

The following table contains all datapoints stemming from other EU laws as listed in ESRs 2 Annex B. It indicates where the datapoints can be found in our report and which datapoints were rated as “not material”.

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Materiality	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	x		x		Material	6
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			x		Material	6
ESRS 2 GOV-4 Statement on sustainability due diligence, paragraph	x				Material	11
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	x	x	x		Not material	-
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	x		x		Not material	-
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	x		x		Not material	-
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			x		Not material	-
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				x	Material	45
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks, paragraph 16 (g)		x	x		Not material	-
ESRS E1-4 GHG emission reduction targets, paragraph 34	x	x	x		Material	47
ESRS E1-5 Energy consumption from fossil sources, disaggregated by sources (only high climate impact sectors), paragraph 38	x				Material	49
ESRS E1-5 Energy consumption and mix, paragraph 37	x				Material	49
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	x				Material	49
ESRS E1-6 Gross Scopes 1, 2, 3 emissions and total GHG emissions, paragraph 44	x	x	x		Material	50
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	x	x	x		Material	50
ESRS E1-7 GHG removals and carbon credits, paragraph 56				x	Not material	-
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			x		Not material	-
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)		x			Not material	-
ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)					Not material	-
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		x			Not material	-
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			x		Not material	-
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	x				Not material	-

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Materiality	Page
ESRS E3-1 Water and marine resources, paragraph 9	x				Not material	-
ESRS E3-1 Dedicated policy, paragraph 13	x				Not material	-
ESRS E3-1 Sustainable oceans and seas, paragraph 14	x				Not material	-
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	x				Not material	-
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations, paragraph 29	x				Not material	-
ESRS 2 IRO-1 – E4, paragraph 16 (a) i	x				Not material	-
ESRS 2 IRO-1 – E4, paragraph 16 (b)	x				Not material	-
ESRS 2 IRO-1 – E4, paragraph 16 (c)	x				Not material	-
ESRS E4-2 Sustainable land/agriculture practices or policies, paragraph 24 (b)	x				Not material	-
ESRS E4-2 Sustainable oceans/seas practices or policies, paragraph 24 (c)	x				Not material	-
ESRS E4-2 Policies to address deforestation, paragraph 24 (d)	x				Not material	-
ESRS E5-5 Non-recycled waste, paragraph 37 (d)	x				Not material	-
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	x				Not material	-
ESRS 2 SBM-3 – S1 Risk of incidents of forced labour, paragraph 14 (f)	x				Not material	-
ESRS 2 SBM-3 – S1 Risk of incidents of child labour, paragraph 14 (g)	x				Not material	-
ESRS S1-1 Human rights policy commitments, paragraph 20	x				Material	-
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21			x		Material	58
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	x				Not material	58
ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23	x				Material	-
ESRS S1-3 Grievance/complaints handling mechanisms, paragraph 32 (c)	x				Material	58
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	x		x		Material	65
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	x				Material	68
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 (a)	x		x		Material	68
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	x				Material	69
ESRS S1-17 Incidents of discrimination, paragraph 103 (a)	x				Material	69
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104 (a)	x		x		Material	69

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Materiality	Page
ESRS 2 SBM-3 – S2 Significant risk of child labour or forced labour in the value chain, paragraph 11 (b)	x				Not material	–
ESRS S2-1 Human rights policy commitments, paragraph 17	x				Not material	–
ESRS S2-1 Policies related to value chain workers, paragraph 18	x				Not material	–
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 19	x		x		Not material	–
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19			x		Not material	–
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	x				Not material	–
ESRS S3-1 Human rights policy commitments, paragraph 16	x				Not material	–
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	x		x		Not material	–
ESRS S3-4 Human rights issues and incidents, paragraph 36	x				Not material	–
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	x				Material	71
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	x		x		Material	71
ESRS S4-4 Human rights issues and incidents, paragraph 35	x				Material	71
ESRS G1-1 United Nations Convention against Corruption, paragraph 10 (b)	x				Material	75
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	x				Material	75
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	x		x		Material	77
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 (b)	x				Material	77

Environmental information

Disclosure in accordance with the EU Taxonomy Regulation

Article 8 of the EU Taxonomy Regulation – background and aims

Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter referred to as the “EU Taxonomy Regulation”) is based on the European Commission’s previous Action Plan on Financing Sustainable Growth of March 2018. The aim of this action plan is to launch an ambitious and comprehensive strategy for sustainable finance in order to redirect capital flows toward sustainable and inclusive growth.

The EU Taxonomy Regulation stipulates uniform criteria for companies and investors to determine whether economic activities are environmentally sustainable. The aim is to ensure greater transparency and standardization in the classification of such activities and to limit the risk of greenwashing and fragmentation of sustainability reporting in the relevant markets. The EU Taxonomy Regulation is thus intended as a classification system for sustainable economic activities.

Definitions

Taxonomy eligibility and Taxonomy alignment form the central pair of terms within this classification system of the EU Taxonomy Regulation.

Only the economic activities that are explicitly mentioned in the delegated acts adopted for this purpose are to be understood as Taxonomy-eligible within the meaning of Article 1 No. 5 of the EU Delegated Regulation 2021/2178 of July 6, 2021 regarding Article 8 of Regulation (EU) 2020/852. Economic activities that are not listed in these legal acts are therefore Taxonomy-non-eligible. The identified Taxonomy-eligible economic activities must then be checked for their environmental sustainability (Taxonomy alignment). According to Article 3 of Regulation (EU) 2020/852, an economic activity is only considered Taxonomy-aligned if it contributes substantially to at least one of the following environmental targets:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

It is also important to ensure that they do no significant harm (DNSH) to the other environmental targets and that the economic activity is performed in line with minimum safeguards that apply equally to all economic activities. These minimum safeguards primarily relate to respecting human rights, anti-corruption, legally compliant taxation and fair competition.

The substantial contribution and the DNSH criteria are reviewed for each economic activity using specific, individual technical screening criteria. These are defined for economic activities that can make a substantial contribution to the environmental targets of climate change mitigation and adaptation in Annexes I and II to the Delegated Regulation (EU) 2021/2139 of June 4, 2021. With the Delegated Regulation (EU) 2023/2485 of June 27, 2023 amending the Delegated Regulation (EU) 2021/2139 of June 4, 2021, both the number of economic activities concerned and the technical screening criteria to be used for the assessment were again significantly modified and expanded.

With regard to the four remaining environmental targets in Annexes I to IV of Delegated Regulation (EU) 2023/2486 of June 27, 2023 supplementing Regulation (EU) 2020/852, new economic activities suitable for making a substantial contribution to these environmental targets have been defined, together with the relevant technical screening criteria.

In the previous year, in accordance with Article 10 (6) of Regulation (EU) 2021/2178, non-financial companies initially only needed to disclose the Taxonomy-eligible components of their total turnover and their investment and operating expenses with regard to the newly commenced economic activities. Differentiation based on Taxonomy-aligned components is thus applied for the first time in the current reporting year.

Application of the EU Taxonomy to HEIDELBERG's business activities

In accordance with Article 8 of the EU Taxonomy Regulation and the supplementary delegated acts, Heidelberger Druckmaschinen Aktiengesellschaft discloses the reportable component of Taxonomy-eligible and Taxonomy-aligned Group-wide turnover, capital expenditure (CapEx) and operating expenditure (OpEx) per economic activity for the 2024/2025 financial year in relation to the relevant environmental targets in the 2024/2025 non-financial report.

In an in-depth analysis of the EU Taxonomy Regulation, the revenue-generating economic activities of Heidelberger Druckmaschinen Aktiengesellschaft were classified by an interdisciplinary project team, taking into account the NACE codes. In the context of this product-sales-oriented approach, we initially classify an economic activity as independently Taxonomy-eligible only if its end product results from an economic activity listed in the delegated acts and it generates corresponding net sales revenues on the external sales market.

Conversely, activities that only take place within the internal production process and almost exclusively produce auxiliary or intermediate products that are subsequently used as input factors in the corresponding end products are not economic activities subject to reporting in their own right, but are assigned to the higher-level output-based economic activity.

We also report additional economic activities within the reportable investment and operating expenses if the products and services we purchase or individual measures implemented and ready for use within 18 months can be allocated to these Taxonomy-eligible economic activities.

In accordance with the requirements of the EU Taxonomy Regulation, we have identified the operations of the foundry in Amstetten (economic activity 3.9. Manufacture of iron and steel, NACE code C24.5.1 Casting of iron) and the production of Wallboxes in Wiesloch-Walldorf (economic activity 3.20. Manufacture, installation and servicing of high-, medium- and low-voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation, technical screening criterion 1 (a) Electric vehicle charging stations) as being covered by the EU Taxonomy Regulation and therefore Taxonomy-eligible.

Both economic activities are conducive to the environmental target of "climate change mitigation", be it the particularly carbon-efficient production in the casting of iron or the contribution to the electrification of personal mobility provided by Wallboxes.

With regard to the environmental target "Transition to a circular economy", we were able to identify the Prinect software developed in-house (economic activity 4.1. Provision of data-driven IT/OT solutions) as Taxonomy-eligible by applying the classification criteria.

By systematically recording, processing and monitoring machine data and integrating the printing press into the Prinect workflow, necessary maintenance measures, among other things, can be initiated preemptively and downtimes reduced. Monitoring the machine's performance data also enables efficient operation and increased productivity.

Overview of sales-oriented Taxonomy-eligible economic activities

Environmental target	Economic activity	Description	NACE code/allocation decision
Climate change mitigation	3.9. Manufacture of iron and steel	Iron foundry at Amstetten production site	C24.5.1
Climate change mitigation	3.20. Manufacture, installation and servicing of high-, medium- and low-voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	Production of Wallboxes and integrated charging solutions for e-mobility at the Wiesloch-Walldorf production site	The charging stations we produce for electric vehicles support the development of the electrical infrastructure and thus contribute to the ongoing electrification of transportation and emissions-free mobility.
Transition to a circular economy	4.1. Provision of data-driven IT/OT solutions	Provision of the Prinect workflow for data- and IT-supported control of the entire printing process	The Prinect software is a software solution that enables remote maintenance and resource-efficient production control and helps to prevent functional failures, keep the devices in optimum operating condition, extend their useful life and reduce the amount of waste generated in the production process.

Technical screening criteria – substantial contribution

Foundry (Amstetten)

According to the EU Taxonomy Regulation, the manufacture of iron and steel is a transitional activity and contributes substantially to climate change mitigation if the greenhouse gas emissions of the different manufacturing process steps do not exceed certain thresholds. In the case of cast iron, the threshold value is 0.299 t CO₂e/t of product. Thanks to efficient production at the HEIDELBERG production site, this value was far from being reached. The remaining technical screening criteria for confirming the substantial contribution are not relevant for the performance of the economic activity.

Production of Wallboxes and integrated charging solutions (Wiesloch-Walldorf)

As part of the economic activity, chargers are produced that make it possible to charge electric vehicles.

Prinect (Kiel)

The Prinect software developed by HEIDELBERG is an integrated workflow solution for the printing industry that automates processes, collects operating data via sensors and analyzes it in the cloud. It contributes to the environmental goal of “Transition to a circular economy” as it can support process optimization, quality assurance and resource efficiency. The Maintenance Manager and Performance Advisor Technology (PAT) modules enable remote monitoring and predictive maintenance: While the Maintenance Manager extends the service life of the machines through condition assessment and maintenance recommendations, PAT uses AI to detect deviations, makes recommendations and prevents failures. In addition,

the Prinect software simplifies the targeted use of recyclable materials, especially paper, thanks to individually customizable presets. The modular design and flexible expandability of the solution also contribute to the reuse of components and to extending the service life of machines and consumables.

Technical screening criteria – no impairment of other environmental targets (Do No Significant Harm – DNSH)

Foundry (Amstetten)

The economic activity does not affect the achievement of the five other environmental targets:

— Climate change adaptation

An analysis of physical climate-related risks was carried out again in the 2024/2025 financial year. Further information on this topic can be found under E1 IRO-1 and E1 SBM-3.

— Sustainable use and protection of water and marine resources

The authorities do not require an environmental impact assessment at the Amstetten production site. The production site is located in a zone III water protection area, hence the maximum requirements of the German Federal Water Act and the German General Administrative Regulation on the Protection of Waters must be satisfied. This includes the 100 percent retention of all substances harmful to water. Regular inspections are performed by TÜV, and the authorities receive all the related inspection reports. This monitoring and control mechanism can eliminate the risk of environmental damage and ensure that water bodies (especially groundwater) are in good condition.

— Transition to a circular economy

The technical screening criteria of the EU Taxonomy do not define any DNSH criteria for the target of “Transition to a circular economy” for economic activity 3.9. Manufacture of iron and steel.

— Pollution prevention and control

Regular readings are taken to ensure that the Amstetten production site complies with the statutory emissions thresholds of the German Technical Instructions on Air Quality Control. The results of these readings verify compliance with the statutory provisions. All substances used in the course of the activity are subject to an approval process and are regularly checked as part of the material compliance process. In this way, we ensure that the activity is in accordance with the requirements of Annex C.

— Protection and restoration of biodiversity and ecosystems

No environmental impact assessment pursuant to CDA I Annex D is required for the Amstetten site. In the course of an environmental impact assessment pursuant to CDA I Annex D para. 3, it was verified that there was no direct impact and therefore no remedial measures needed to be taken.

Production of Wallboxes and integrated charging solutions (Wiesloch-Walldorf)

The economic activity of production of Wallboxes and integrated charging solutions for e-mobility could not be classified as Taxonomy-aligned as it does not fulfill the DNSH criteria of the environmental target “Pollution prevention and control”.

Prinect (Kiel)

The activities does not affected the achievement of the five other environmental targets:

— Climate change mitigation

The technical screening criteria of the EU Taxonomy do not define any DNSH criteria for the target of “Climate change mitigation” for economic activity 4.1. Provision of data-driven IT/OT solutions.

— Climate change adaptation

An analysis of physical climate-related risks was carried out again in the 2024/2025 financial year. Further information on this topic can be found under E1 IRO-1 and E1 SBM-3.

— Sustainable use and protection of water and marine resources

The Kiel site is not located directly by a water body and has no relevant impacts that could affect water resources or contribute to an increase in water stress.

— Pollution prevention and control

The DNSH criterion for the “Pollution prevention and control” target is not relevant to the economic activity 4.1. Provision of data-driven IT/OT solutions, because HEIDELBERG, as a software provider, has no control over the hardware.

— Protection and restoration of biodiversity and ecosystems

The technical screening criteria of the EU Taxonomy do not define any DNSH criteria for the target of “Protection and restoration of biodiversity and ecosystems” for economic activity 4.1. Provision of data-driven IT/OT solutions.

Compliance with minimum safeguards

The EU Taxonomy Regulation requires companies to comply with minimum safeguards, including the OECD Guidelines, the UN Guiding Principles, the International Bill of Human Rights and the ILO Declaration on Fundamental Principles. As a responsible company, HEIDELBERG has made a commitment to uphold these international standards. HEIDELBERG is committed to the ten principles of the UN Global Compact, including working against corruption, compliance with tax laws and the fostering of fair competition.

In policy documents, such as codes of conduct, a human rights policy and the compliance guidelines, the Group’s Management Board has established the compliance principles to which the Company is committed. HEIDELBERG has undertaken to act with integrity and in compliance with the law, and it has embedded this commitment in its corporate culture and structures. Protecting and respecting human and employee rights (which also includes health and safety in the workplace, the right to freedom of association, the prohibition of child labor and avoiding forced labor) and preventing bribery and corruption are key components of the Group’s system of values. The specific actions in these areas are described in the sections “Respecting human rights” and “Preventing bribery and corruption”, for example.

In the context of economic activity 3.9. Manufacture of iron and steel, the process for complying with the minimum safeguards not only includes the risk analysis of the Company's own business activities, but also of its direct and indirect business partners in the value chain. The basis for this is the supplier check using a software tool. The extended supply chain is checked on a random basis, particularly if we are aware of high-risk sub-suppliers, such as for raw iron, by requesting and checking evidence of compliance with the minimum safeguards in the supply chain via the supplier or directly from the sub-supplier.

In the 2024/2025 financial year, there were no cases of non-compliance with the tax regulations; the corresponding tax risks are assessed on a continuous basis. HEIDELBERG also aims to promote and support free and fair competition. In this context, antitrust guidelines were published in the 2022/2023 financial year and communication and training activities were prepared and launched. The Company strives to uphold the minimum safeguards in all four areas with the aid of Group-wide guidelines, reporting channels and various systems (such as the Internal Control System (ICS) and Internal Audit (IA)).

Reportable key performance indicators (KPIs) according to the EU Taxonomy Regulation

Our reporting is based on the guidelines for the three reportable key performance indicators (KPIs) of turnover, capital expenditure (CapEx) and operating expenditure (OpEx). The templates for the KPIs of non-financial undertakings provided for by Annex II to the Delegated Regulation of July 6, 2021 can be found in the "EU Taxonomy Regulation templates" section.

The financial data relevant to HEIDELBERG has been taken from the IFRS consolidated financial statements for the 2024/2025 financial year. Double counting is avoided by the separation of economic activities. As far as possible, the data was allocated directly to the respective economic activity. If an individual breakdown was not possible on account of restrictions in the system, these have been assigned to the Taxonomy-non-eligible area of printing press production in cases of doubt.

In the following section, we present the respective share of our Group revenue, capital expenditure (CapEx) and operating expenditure (OpEx) for the 2024/2025 financial year based on Taxonomy-eligible and Taxonomy-aligned economic activities that fall under the six environmental targets pursuant to Article 8 of the EU Taxonomy Regulation. The full EU Taxonomy templates prescribed by law can also be found in the "EU Taxonomy Regulation templates" section. The values in the EU Taxonomy templates are provided with one or two decimal places. In individual cases, rounding may mean that values do not add up exactly to the totals shown and that percentages cannot be derived precisely from the values shown.

Turnover

The definition of turnover in accordance with the EU Taxonomy Regulation corresponds to the turnover reported in the IFRS consolidated financial statements, which totals € 2,280.19 million for the 2024/2025 financial year (previous year: € 2,395.21 million) and is reported in the "Notes to the consolidated income statement" section in the Notes to the consolidated financial statements in the Annual Report 2024/2025. Further information on the consolidated income statement of the HEIDELBERG Group can be found in the 2024/2025 Notes to the consolidated financial statements, which are not part of this report.

Taxonomy-relevant turnover corresponds to the share of net turnover of goods or services associated with Taxonomy-eligible economic activities (numerator) in the total turnover of the HEIDELBERG Group reported in the consolidated income statement (denominator). The total amount of identified Taxonomy-relevant turnover amounted to € 102.98 million in the reporting year (previous year: € 115.03 million) and resulted from the economic activities of the foundry in Amstetten, the production of Wallboxes and the provision of our Prinect software, which were included in the Taxonomy and identified as Taxonomy-eligible. All revenue reported here results from contracts with customers in accordance with IFRS 15 as referred to by section 1.2.3.1 of Annex I to the Delegated Regulation of July 6, 2021. Double counting is not possible as the economic activities are assigned to different product groups or product lines in our ERP systems and there are no interdependencies. The relevant turnover can thus be read directly from the ERP system. Exclusively external turnover is reported, whereas intra-Group turnover is eliminated and not included in the turnover KPIs.

With regard to the Amstetten foundry, it was possible to provide the necessary evidence of compliance with the technical screening criteria for the environmental target of “Climate change mitigation” and the minimum safeguards. In addition, the Prinect software also met the technical screening criteria for the environmental target of “Transition to a circular economy” in the reporting year, while complying with the minimum safeguards. Both the business activities of the Amstetten foundry and the provision of the Prinect software are therefore to be regarded as Taxonomy-aligned economic activities. Accordingly, turnover of € 96.92 million (previous year: € 48.26 million) was generated from Taxonomy-aligned economic activities in the reporting year. Of this amount, € 38 million is attributable to the Amstetten foundry and a further € 58.92 million to the Prinect software solution. The increase compared to the same period of the previous year is due to the fact that the proof of alignment of the Prinect software with the environmental target of “Transition to a circular economy” was provided for the first time.

In addition to business with external customers, the Amstetten foundry generated further Taxonomy-aligned intra-Group turnover of € 99.28 million (previous year: € 93.25 million) in the past 2024/2025 financial year. This mainly relates to cast components that are manufactured for Taxonomy-non-eligible printing press production.

Turnover from Taxonomy-eligible but not Taxonomy-aligned economic activities originate from Wallbox production and amount to € 6.06 million in the 2024/2025 financial year (previous year: € 66.77 million). The notable decline is due to the fact that in the previous year, in accordance with the legal requirements, the Prinect software was only classified as Taxonomy-eligible as a newly included economic activity of the environmental target of “transition to a circular economy”. No significant intra-Group turnover was generated in the 2024/2025 financial year from the fitting of HEIDELBERG sites with corresponding charging devices.

The Taxonomy figures for turnover can be found in the “EU Taxonomy Regulation templates” section.

Capital expenditure (CapEx)

Reportable capital expenditure (CapEx) is defined by the EU Taxonomy Regulation as the respective proportion of additions to property, plant and equipment and intangible assets associated with Taxonomy-eligible or Taxonomy-aligned economic activities in the reporting year before depreciation, amortization and write-downs and remeasurement (numerator) in relation to the total capital expenditure (CapEx) of the HEIDELBERG Group (denominator). The total amount of CapEx of the HEIDELBERG Group in the 2024/2025 financial year amounted to € 112.82 million (previous year: € 89.65 million) as a result of the additions to intangible assets and property, plant and equipment in the “Development of intangible assets, property, plant and equipment and investment property” section of the Annual Report 2024/2025 and mainly relates to additions to intangible assets pursuant to IAS 38, property, plant and equipment pursuant to IAS 16 and right-of-use assets from leases pursuant to IFRS 16.

The calculation of the reportable CapEx is derived directly from the inventory-managing ERP systems and by selecting the cost centers assigned to the respective economic activities. This allows us to ensure data integrity and consistency within the KPIs in the reporting period and avoid double counting on the system side. In the interests of reliable and prudent reporting in line with readers’ needs, where doubt exists we have opted not to use an approximate breakdown and instead report the relevant CapEx as entirely Taxonomy-non-eligible.

The identified Taxonomy-relevant CapEx amounted to € 26.67 million in the reporting year (previous year: € 23.63 million) and comprises investments in connection with assets or processes that are associated with a Taxonomy-eligible or Taxonomy-aligned economic activity (section 1.1.2.2 (a) of Annex I to the Delegated Regulation of July 6, 2021).

On the other hand, investments pursuant to section 1.1.2.2 (c) of Annex I to the Delegated Regulation of July 6, 2021 are also included. In this case, the reportable CapEx is determined by selecting the respective asset acquisition lists for the 2024/2025 financial year and amounts to € 24.15 million (previous year: € 20.70 million). If an investment can be assigned to an economic activity that potentially serves several environmental targets, we do not use a breakdown and assign the economic activity entirely to the environmental target that we believe primarily benefits from the investment.

The products and services purchased fall under the following economic activities, all of which are assigned to the environmental target of “Climate change mitigation”:

4.9. Transmission and distribution of electricity

4.10. Storage of electricity

6.5. Transport by motorbikes, passenger cars and commercial vehicles

6.15. Infrastructure enabling road transport and public transport

7.2. Renovation of existing buildings

7.3. Installation, maintenance and repair of energy efficiency equipment

In the past 2024/2025 financial year, these economic activities (referred to in the following paragraph as “EA”) primarily included investments in electricity distribution grids and transformer stations (EA 4.9.), acquisition of electricity storage solutions (EA 4.10.), additions to assets from vehicle leases (EA 6.5.), redesign of roads and footpaths at the Wiesloch-Walldorf production site (EA 6.15.), roof modernization in production hall 6 at the Wiesloch-Walldorf production site (EA 7.2.) and extensive renovation measures (in particular renewal of lighting and ventilation) in individual production halls at the Wiesloch-Walldorf and Amstetten production sites (EA 7.3.). The increase compared to the previous 2023/2024 financial year is due in particular to comprehensive modernization measures (EA 7.2.) at the Wiesloch-Walldorf production site as part of the ongoing roof renovation of production hall 6. Our suppliers were unable to provide the necessary evidence of any alignment of the work done, hence this has all been presented as not Taxonomy-aligned.

There were no CapEx plans to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned (section 1.1.2.2 (b) of Annex I to the Delegated Regulation of July 6, 2021) in the 2024/2025 financial year, hence no such Taxonomy-aligned CapEx has been reported.

Taxonomy-aligned CapEx amounted to € 1.37 million in the 2024/2025 financial year (previous year € 2.44 million). Of this

amount, € 1.29 million is attributable to capital expenditure in the Taxonomy-aligned economic activities of the Amstetten foundry and € 0.08 million to the Prinect software. The Taxonomy-aligned CapEx in the 2024/2025 financial year consists exclusively of additions to property, plant and equipment in accordance with IAS 16 as referred to by section 1.2.3.2 of Annex I to the Delegated Regulation of July 6, 2021.

CapEx from Taxonomy-eligible but not Taxonomy-aligned economic activities amounted to € 1.15 million in the 2024/2025 financial year (previous year: € 0.49 million) and includes capital expenditure in Wallbox production. The Taxonomy-eligible CapEx in the 2024/2025 financial year consists primarily of additions to capitalized right-of-use assets (IFRS 16) as referred to by section 1.2.3.2 of Annex I to the Delegated Regulation of July 6, 2021, which relate to a project to develop DC charging stations.

The Taxonomy key figures for capital expenditure (CapEx) can be found in the “EU Taxonomy Regulation templates” section.

Operating expenditure (OpEx)

The operating expenditure to be reported (OpEx) corresponds to the share of direct noncapitalized costs within the meaning of section 1.1.3.1 of Annex I to the Delegated Regulation of July 6, 2021, which are associated with Taxonomy-eligible and Taxonomy-aligned economic activities (numerator) in the total amount of Taxonomy-relevant operating expenditure (OpEx) of the HEIDELBERG Group (denominator).

The total amount of operating expenditure (OpEx) for the HEIDELBERG Group as defined by the EU Taxonomy of € 118.23 million (previous year: € 114.89 million) includes the expenses in the area of maintenance (maintenance, repairs and cleaning), the expenses for research and development reported in the notes to the consolidated financial statements (see Annual Report section “Notes to the consolidated income statement” – Note 18 “Intangible assets”) and the expenses from short-term leases (see Annual Report section “Notes to the consolidated income statement” – Note 13 “Other operating expenses”).

The reportable OpEx is determined on the basis of a direct derivation from the respective income statement accounts of the relevant ERP systems and a selection of the cost centers assigned to the respective economic activities. This allows us to ensure data integrity and consistency within the KPIs in the reporting period and avoid double counting on the system side.

The Taxonomy-relevant OpEx identified in the 2024/2025 financial year amounted to € 7.78 million (previous year: € 8.19 million).

The Taxonomy-aligned OpEx within the meaning of section 1.1.2.2 (a) Annex I to the Delegated Regulation of 6 July 2021 amounts to € 3.22 million (previous year: € 3.49 million), of which € 3.21 million is attributable to the Taxonomy-aligned economic activity of the operations of the Amstetten foundry and € 0.01 million to the Prinect software, and is largely attributable to maintenance and repair measures at the respective site.

Taxonomy-eligible OpEx amounted to € 4.56 million in the 2024/2025 financial year (previous year: € 4.71 million) and is fully attributable to the economic activity of Wallbox production. The expenses are primarily non-capitalized research and development costs of € 4.53 million.

An OpEx within the meaning of section 1.1.2.2 (c) of Annex I to the Delegated Regulation of July 6, 2021 is not reported, as the measures listed there are of minor importance in the business model of a printing press manufacturer.

As there were no CapEx plans to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned (section 1.1.2.2 (b) of Annex I to the Delegated Regulation of July 6, 2021) in the past 2024/2025 financial year, we also report no OpEx as referred to by section 1.1.3.2 (b) *ibid*.

The Taxonomy key figures for operating expenditure (OpEx) can be found in the “EU Taxonomy Regulation templates” section.

EU Taxonomy Turnover Financial year 2024/2025

Template: Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering the year from April 1, 2024 to March 31, 2025.

Economic activities (1)	Code(s) (2)	Turnover (3)	Proportion of turnover, FY2024/2025 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
				Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) turnover, FY2023/2024 (18)	Category enabling activity (19)	Category transitional activity (20)
		mEUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of iron and steel	CCM 3.9.	38.00	1.67%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	2.01%		T
Provision of data-driven IT/OT solutions	CE 4.1.	58.92	2.58%	N	N	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	2.44%*	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		96.92	4.25%	39.21%	-%	-%	-%	61%	-%	Y	Y	Y	Y	Y	Y	Y	4.45%		
Of which enabling		58.92	2.58%	60.79%	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	2.44%*	E	
Of which transitional		38.00	1.67%	39.21%	-%	-%	-%	-%	-%	Y	Y	Y	Y	Y	Y	Y	2.01%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture, installation and overhaul of high-, medium- and low-voltage electrical equipment for electrical transmission and distribution that makes or enables a significant contribution to climate protection	CCM 3.20.	6.06	0.27%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.35%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		6.06	0.27%	100.00%	-%	-%	-%	-%	-%								0.35%		
A.Turnover of Taxonomy-eligible activities (A.1+A.2)		102.98	4.52%	42.79%	-%	-%	-%	57.21%	-%								4.80%		
B.TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		2,177.12	95.48%																
Total A+B		2,280.19	100%																

* In the previous financial year 2023/2024 the economic activity CE 4.1 "Provision of data-driven IT/OT solutions" was only recognized as taxonomy-eligible. In the current fiscal year 2024/2025 it is reported as taxonomy-aligned for the first time.

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
 EL – Taxonomy-eligible activity for the relevant objective.
 N/EL – Not eligible, Taxonomy non-eligible activity for the relevant environmental objective.

EU Taxonomy Capital Expenditure (CapEx) Financial year 2024/2025

Template: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering the year from April 1, 2024 to March 31, 2025.

Economic activities (1)	Code(s) (2)	CapEx (3)	Proportion of CapEx, FY2024/2025 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')										Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, FY2023/2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)								
		mEUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T			
A. Taxonomy-eligible activities																							
A.1 Environmentally sustainable activities (Taxonomy-aligned)																							
Manufacture of iron and steel	CCM 3.9.	1.29	1.14%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	2.72%		T				
Provision of data-driven IT/OT solutions	CE 4.1.	0.08	0.07%	N	N	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	0.27%*	E					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1.37	1.21%	94%	-%	-%	-%	6%	-%	Y	Y	Y	Y	Y	Y	Y	2.99%						
Of which enabling		0.08	0.07%	6%						Y	Y	Y	Y	Y	Y	Y	0.27%*	E					
Of which transitional		1.29	1.14%	94%						Y	Y	Y	Y	Y	Y	Y	2.72%		T				
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																							
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL														
Manufacture, installation and overhaul of high-, medium- and low-voltage electrical equipment for electrical transmission and distribution that makes or enables a significant contribution to climate protection	CCM 3.20.	1.15	1.02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.28%						
Transmission and distribution of electricity	CCM 4.9.	1.18	1.05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.80%						
Storage of electricity	CCM 4.10.	0	-%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.02%						
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	10.55	9.35%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								14.84%						
Infrastructure for personal mobility, cycle logistics	CCM 6.13.	0	-%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.02%						
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	0.24	0.21%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.25%						
Renovation of existing buildings	CCM 7.2./ CE 3.2.	10.25	9.09%	EL	N/EL	N/EL	N/EL	EL	N/EL								6.68%						
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	1.93	1.71%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.45%						
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	0	-%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.03%						

Economic activities (1)	Substantial Contribution Criteria									DNSH criteria (‘Does Not Significantly Harm’)									
	Code(s) (2)	CapEx (3)	Proportion of CapEx, FY2024/2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, FY2023/2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	mEUR	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	25.30	22.43%	100.00%	–%	–%	–%	–%	–%	–%								23.37%		
A.CapEx of Taxonomy-eligible activities (A.1+A.2)	26.67	23.64%	99.70%	–%	–%	–%	0.30%	%									26.36%		
B.TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities	86.15	76.36%																	
Total A+B	112.82	100%																	

*In the previous financial year 2023/2024 the economic activity CE 4.1 "Provision of data-driven IT/OT solutions" was only recognized as taxonomy-eligible. In the current fiscal year 2024/2025 it is reported as taxonomy-aligned for the first time.

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
EL - Taxonomy-eligible activity for the relevant objective.
N/EL - Not eligible, Taxonomy non-eligible activity for the relevant environmental objective.

Table according to footnote (c) of Annex V EDA		
Proportion of CapEx/Total CapEx		
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation (CCM)	–%	23.57%
Climate Change Adaptation (CCA)	–%	–%
Water and Marine Resources (WTR)	–%	–%
Circular Economy (CE)	–%	9.16%
Pollution Prevention and Control (PPC)	–%	–%
Biodiversity and Ecosystems (BIO)	–%	–%

EU Taxonomy Operating Expenditure (OpEx) Financial year 2024/2025

Template: Proportion of OpEx associated with Taxonomy-aligned economic activities – disclosure covering the year from April 1, 2024 to March 31, 2025.

Economic activities (1)	Code(s) (2)	OpEx (3)	Proportion of OpEx, FY2024/2025 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) OpEx, FY2023/2024 (8)	Category enabling activity (19)	Category transitional activity (20)
				Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				
	mEUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of iron and steel	CCM 3.9.	3.21	2.72%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	3.04%		T
Provision of data-driven IT/OT solutions	CE 4.1.	0.01	0.01%	N	N	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	–%*		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		3.22	2.72%	100%	–%	–%	–%	0.19%	–%	Y	Y	Y	Y	Y	Y	Y	3.04%		
Of which enabling		0.01	0.01%					100%		Y	Y	Y	Y	Y	Y	Y	–%*	E	
Of which transitional		3.21	2.72%	100%						Y	Y	Y	Y	Y	Y	Y	3.04%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture, installation and overhaul of high-, medium- and low-voltage electrical equipment for electrical transmission and distribution that makes or enables a significant contribution to climate protection	CCM 3.20.	4.56	3.86%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.09%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4.56	3.86%	100%	–%	–%	–%	–%	–%								4.09%		
A.OpEx of Taxonomy-eligible activities (A.1+A.2)		7.77	6.57%	100%	–%	–%	–%	0.08%	–%								7.14%		
B.TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		110.46	93.43%																
Total A+B		118.23	100%																

* In the previous financial year 2023/2024 the economic activity CE 4.1 "Provision of data-driven IT/OT solutions" was only recognized as taxonomy-eligible. In the current fiscal year 2024/2025 it is reported as taxonomy-aligned for the first time..

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
 EL – Taxonomy eligible activity for the relevant objective.
 N/EL – Not eligible, Taxonomy non-eligible activity for the relevant environmental objective.

Activities in the field of nuclear energy and fossil gas

Line	Activities in the field of nuclear energy	Yes/No
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Activities in the field of fossil gas	Yes/No
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Environment E1 and E5

Overview of identified impacts, risks and opportunities

No.	Topic	IRO ¹	Brief description of IRO	Actual/ Potential	Positive/ Negative	VC ²	Time horizon ³	Origin
1	E1	I	Promoting e-mobility through provision of charging infrastructure solutions.	Actual	Positive	D	S, M, L	Amperfiel GmbH
2	E1	O	Product solutions in the field of e-mobility are a financial opportunity.	-	-	O, D	M, L	Amperfiel GmbH
3	E1	I	HEIDELBERG's emissions (Scope 1, 2 and 3) contribute to climate change.	Actual	Negative	U, O, D	S, M, L	HEIDELBERG Group
4	E5	I	The durability of HEIDELBERG machines reduces resource outflows.	Actual	Positive	O, D	S, M, L	HEIDELBERG Group
5	E5	I	End-to-end solutions for fiber-based packaging contribute to the circular economy and to the reduction of resource outflows.	Actual	Positive	D	S, M, L	HEIDELBERG Group
6	E5	I	Consulting solutions help to optimize customers' processes in order to reduce resource outflows.	Actual	Positive	D	S, M, L	HEIDELBERG Group
7	E5	O	Service solutions are a financial opportunity through the development of the business and expansion of the service portfolio.	-	-	O, D	M, L	HEIDELBERG Group

1) (I) Impact, (R) Risk, (O) Opportunity

2) (VC) Value chain, (O) Own operations, (U) Upstream VC, (D) Downstream VC

3) (S) Short term, (M) Medium term, (L) Long term

MDR-P E1 and E5 overview of directives

Heidelberger Druckmaschinen AG has established overarching directives to manage the identified impacts, risks and opportunities in the area of environment. These directives make sustainable management possible and contribute to minimizing potential risks and using opportunities. Specific management policies are disclosed under each of the identified impacts, risks and opportunities. The following overview shows the overarching policies in connection with the relevant impacts, risks and opportunities.

Name	Description of the most relevant content	Scope	Responsibility	Reference to international standards	Reference to IRO	Availability
Sustainability policy	HEIDELBERG understands sustainability as being harmony between ecology, economy and social responsibility. The sustainability policy is intended to raise the awareness of employees and partners regarding sustainable action and aims to reduce emissions that are harmful to the climate and health. Continuous improvement processes (CIP) are intended to reduce environmental pollution and avoid health hazards.	Group	Management Board	None	3, 4, 5, 6, 7	Corporate intranet
Development guideline	The development guidelines of Heidelberger Druckmaschinen AG form the basis for product development. They are intended to ensure compliance with environmental laws, raise awareness of sustainable action and develop environmentally friendly innovations.	Group	Head of Research and Development	None	4, 7	Corporate intranet
DIN ISO 14001 Environmental management system	The standard provides HEIDELBERG with a basis for optimizing its environmental performance. By defining and implementing environmental targets and corresponding actions as well as their regular review and continuous improvement, the standard helps to minimize the environmental impact of operational activities and to increase sustainability.	Amstetten, Brandenburg, Herisau, Kiel, Langgöns, Ludwigsburg, Qingpu, St. Gallen, Weiden, Wiesloch-Walldorf	Chief Executive Officer (CEO)	DIN ISO 14001 environmental management system	3	Corporate website
DIN ISO 50001 Energy Management System	The ISO 50001 standard provides Heidelberger Druckmaschinen AG with a basis for improving its energy-related performance and reducing greenhouse gas emissions. It includes the development of an energy policy, the setting of energy targets, the implementation of actions, the regular review of energy consumption and the continuous optimization of energy-related performance.	Amstetten	Chief Executive Officer (CEO)	ISO 50001 energy management system	3	Corporate website
Policy "Investment Planning & Implementation"	Investments have an impact on the economic and technical development of the Company. In order to ensure transparency, comparability and cost-effectiveness, and to minimize risks, the planning and implementation of investments must be carried out uniformly throughout the HEIDELBERG Group. These guidelines set out the process required for this.	Group	Head of Controlling and Financing	None	3	Corporate intranet

E1 Climate change

E1 Climate change mitigation

(NO. 3 – IMPACT) HEIDELBERG'S EMISSIONS (SCOPE 1, 2 AND 3) CONTRIBUTE TO CLIMATE CHANGE.

HEIDELBERG contributes to climate change through its business activities by emitting greenhouse gases (Scope 1 and 2 emissions) and by being responsible for Scope 3 emissions in the value chain. Scope 3 emissions are mainly generated in the use of sold products, but also through the purchase of goods and services, as well as through logistics.

E1-1 Transition plan for climate change mitigation

HEIDELBERG is working on a holistic transition plan for climate change mitigation. With its climate strategy, HEIDELBERG aims to shape its business model in line with the 1.5°C target of the Paris Climate Protection Agreement. The finalization of the transition plan and its adoption by the ESG Council are planned for the 2025/2026 financial year.

As part of the investment planning, the actions have already been defined and their CO₂e reduction potential assessed with regard to Scope 1 and 2 emissions. The identified actions follow the investment planning process in accordance with the "Investment Planning and Implementation" guidelines. The Investment Advisory Board makes recommendations based on economic factors and legal requirements. All projects are subject to an audit for compliance with the business strategy. The five-year investment plan provides for various climate-relevant actions. The total amount of investments planned by the 2028/2029 financial year is around € 45 million. Among other things, these include efficiency measures and increasing electricity production from the Company's own PV systems.

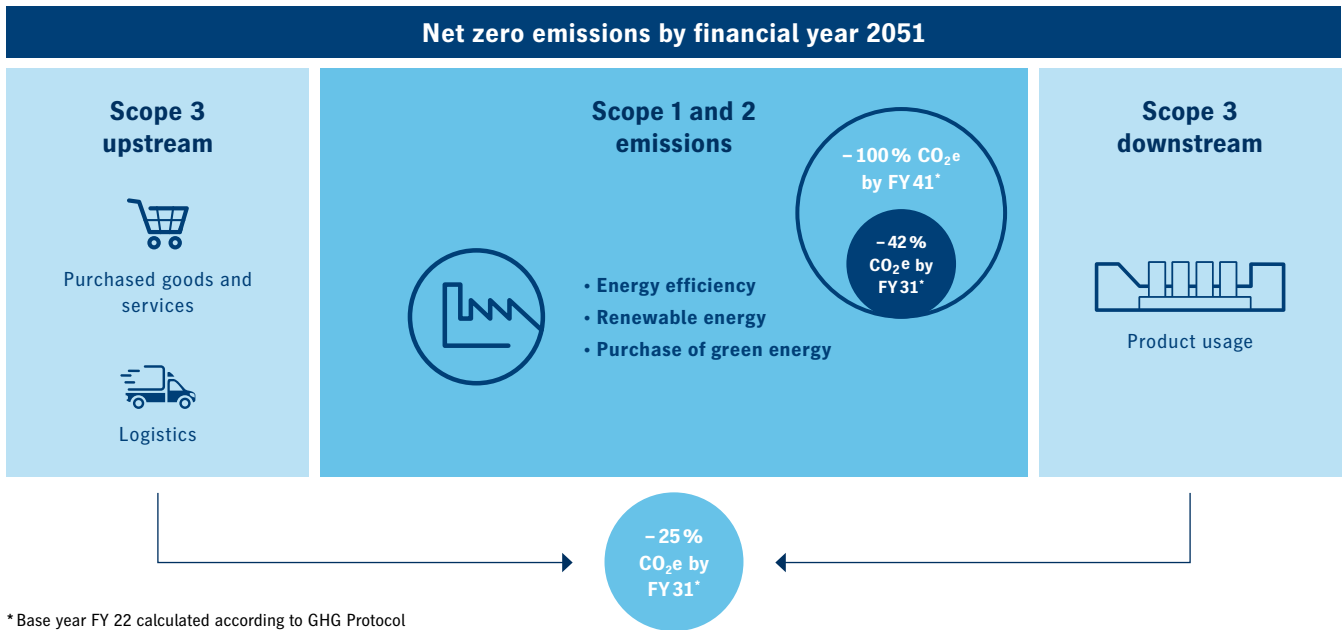
The main drivers of Scope 3 emissions are the use of sold products, purchased goods and services, and logistics. In the past 2024/2025 financial year, HEIDELBERG developed an action plan to reduce these emissions, which relies in part on cooperation with partners and customers. It has not yet been possible to assess the financial impact of the implementation of this action plan.

HEIDELBERG has conducted a qualitative analysis of greenhouse gas emissions in its own operations and in its value chain. It was found that the emissions during the use phase pose a potential threat to the climate targets, as they cannot be directly influenced. A comprehensive analysis of the transition risks is planned for the current 2025/2026 financial year.

There were no CapEx plans to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned (section 1.1.2.2 (b) of Annex I to the Delegated Regulation of July 6, 2021) in the 2024/2025 financial year.

E1-2 MDR-P Policies

Our overarching sustainability policy, the ISO 14001 and ISO 50001 certifications and the development guidelines take into account the target of controlling and reducing the emissions caused by HEIDELBERG in the long term. We manage the impacts in a targeted way and set targets in the HEIDELBERG climate strategy.



* Base year FY 22 calculated according to GHG Protocol
 Scope 1 and 2: 91,779 metric tons of CO₂e
 Scope 3: 1,975,842 metric tons of CO₂e

HEIDELBERG CLIMATE STRATEGY

The climate strategy adopted by HEIDELBERG in the 2023/2024 financial year, which was developed in line with the Science Based Targets initiative, aims for HEIDELBERG to convert its business model to net-zero emissions by the 2050/2051 financial year. Interim targets have been adopted to manage and achieve the target. When the Management Board adopted the targets for the 2023/2024 financial year, emissions were calculated on the basis of the GHG Protocol. This calculation deviates in standard from the specifications of the ESRS regarding the allocation of rented space and vehicles. The calculation on the basis of the GHG Protocol will continue to be used to calculate the achievement of targets. The climate strategy forms the basis for implementing actions at the production sites as well as in the upstream and downstream value chains. The climate strategy applies to the entire Group and is published on the HEIDELBERG website. At the highest level, the CEO of the Company is responsible for its implementation. The ESG Council is responsible for the monitoring and achievement of the targets of the climate strategy. In addition, climate targets are taken into account in the remuneration systems of the management.

Climate change mitigation is part of HEIDELBERG’s sustainability policy, development guidelines and climate strategy. Current strategies and policies do not take climate change adaptation measures into account. The sustainability policy

takes into account energy efficiency and the use of renewable energies.

E1-3 MDR-A Actions

EFFICIENCY MEASURES AT THE DEVELOPMENT AND PRODUCTION SITES

In order to achieve the CO₂e reduction targets it has set, HEIDELBERG is implementing the transformation concept for climate neutrality at its production and development sites. This concept includes three main decarbonization levers:

- Efficiency measures: The energy-efficient renovation of the halls, the installation of LED lighting and the modernization of the data center infrastructure are expected to save around 4,900 t CO₂e in Scope 1 and 2 emissions by the 2028/2029 financial year.
- Expansion of renewable energies (PV): The installation of PV systems on the roofs of the buildings at the Wiesloch and Amstetten sites led to the generation of 4 GWh/a in the reporting year, which corresponds to around 3.5 percent of HEIDELBERG’s total electricity consumption. The reduction potential of these measures is about 2,400 t CO₂e in Scope 2 emissions by 2028/2029.
- Procurement of green electricity: Since October 2024, 40 percent green electricity has been used at the Qingpu (China) production site. This corresponds to around 3 percent of the total electricity procured at HEIDELBERG’s production and development sites. For the future, HEIDELBERG

is examining how the share of green electricity can be further expanded, as this is the greatest lever for reducing Scope 2 emissions.

In total, the planned efficiency measures are expected to save a total of 7,300 tons of CO₂e by the 2028/2029 financial year. We assume that these measures will be implemented because they bring economic and climate-related added value. The time frame for implementation may be influenced in part by economic conditions.

DIN ISO 14001 AND 50001 CERTIFICATION

As part of the environmental system audits in accordance with DIN ISO 14001, which take place at least once a year, actions and potential for improvement are identified, monitored and anchored in management at HEIDELBERG. In order to support the achievement of our climate targets, the DIN ISO 50001 energy management system will be introduced at the Wiesloch-Walldorf and Brandenburg production sites in addition to the Amstetten site. This enables HEIDELBERG to use energy more efficiently, reduce energy consumption and save costs. The plan is to receive certification for the two production sites in July 2025. To this end, material energy consumers have already been identified, key energy figures have been defined and potential for optimization has been assessed. Actions are being planned and their effectiveness checked. We have not identified any additional investments required in connection with the actions and consider the effort required on the part of our own employees to be moderate. The DIN ISO 14001 and 50001 certifications are ongoing actions.

CONSULTING FOR PROCESS OPTIMIZATION IN THE DOWNSTREAM VALUE CHAIN

HEIDELBERG offers consulting solutions for the printing industry worldwide in order to increase the efficiency of its customers and conserve resources. With the findings from the Energy Efficiency Workshop and the Paper waste Workshop, customers can optimize their processes and reduce energy and set-up paper waste, thus contributing to the reduction of Scope 3 emissions. The scope of the offerings can vary regionally, and individual solutions can also be developed with the HEIDELBERG headquarters and regional units. Prinect software solutions that also help save energy and resources are available worldwide. The reduction potential of these actions cannot be estimated at present. We have not identified any additional investments required in connection with the actions and consider the effort required on the part of our own employees to be moderate. This is an ongoing action.

E1-4 MDR-T Targets

CLIMATE TARGETS OF HEIDELBERG

As part of its climate strategy, HEIDELBERG has set itself the following short- and long-term net-zero CO₂e reduction targets:

- Reduction of absolute Scope 1 and 2 CO₂e emissions at production and development sites by 42 percent and absolute Scope 3 CO₂e emissions by 25 percent by the 2030/2031 financial year.
- Zero CO₂e emissions at the production and development sites by the 2040/2041 financial year (in line with the regional climate targets of Baden-Württemberg and the Rhine-Neckar Metropolitan Region).
- Reduction of absolute Scope 3 CO₂e emissions by 90 percent by the 2050/2051 financial year. Offsetting of the remaining 10 percent with appropriate offsetting measures.

The targets have been set in line with HEIDELBERG's overarching sustainability policy. The specifications of the Science Based Targets initiative were used to set the targets and by way of orientation.

The 2021/2022 financial year serves as the base year for the climate targets. The base year values can be found in chapter E1-6 and are calculated in accordance with the GHG Protocol. The targets were developed taking into account the interests of the stakeholders by aligning ourselves with the objectives of the Science Based Targets initiative. In addition, we intensified Scope 1 and Scope 2 targets by taking regional targets into account. No other significant assumptions were made in the target setting and no policy or climate scenarios were taken into account. The 2021/2022 financial year was chosen as the base year, as the 2020/2021 financial year was strongly influenced by the impacts of the COVID-19 pandemic. This led to reduced production and a high number of employees working from home or on short-time work. It was not until the 2021/2022 financial year that the general conditions returned to normality.

The expected decarbonization levers and their overall quantitative contribution to achieving the GHG emissions reduction targets are described in chapter E1-3 Actions and resources in relation to climate change policies. HEIDELBERG did not include any additional climate scenarios in its consideration.

Gross GHG emissions in accordance with the GHG Protocol

	Base year 2021/2022	Retrospective			Milestones and target years		
		2024/2025 (n)	% N / N-1	2030/2031	2040/2041	2050/2051	Annual % target / base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (t CO ₂ e)	27,590	17,256	-	-	-	-	-
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	-	-	-	-	-	-	-
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (t CO ₂ e)	-	-	-	-	-	-	-
Gross market-based Scope 2 GHG emissions (t CO ₂ e)	64,189	39,653	-	-	-	-	-
Scope 1 and 2 GHG emissions							
Scope 1 and 2 GHG emissions (t CO ₂ e)	91,779	56,909	-	53,232	-	-	-
Significant scope 3 GHG emissions							
Total gross indirect (Scope 3) GHG emissions (t CO ₂ e)	1,975,842	1,923,815	-	1,481,882	-	197,584	-
1 Purchased goods and services	734,795	685,274	-	-	-	-	-
[Optional sub-category: Cloud computing and data center services]	-	-	-	-	-	-	-
2 Capital goods	-	15,123	-	-	-	-	-
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	25,719	22,362	-	-	-	-	-
4 Upstream transportation and distribution	3,099	3,669	-	-	-	-	-
5 Waste generated in operations	7,384	6,898	-	-	-	-	-
6 Business traveling	16,765	32,229	-	-	-	-	-
7 Employee commuting	9,591	13,857	-	-	-	-	-
8 Upstream leased assets	36,599	13,653	-	-	-	-	-
9 Downstream transportation	58,881	35,472	-	-	-	-	-
10 Processing of sold products	25,971	11,867	-	-	-	-	-
11 Use of sold products	1,033,510	1,052,833	-	-	-	-	-
12 End-of-life treatment of sold products	23,457	30,577	-	-	-	-	-
Total GHG emissions							
Total GHG Emissions (market-based) (t CO ₂ e)	2,067,621	1,980,724	-	-	-	-	-

E1 Climate change adaptation

(NO. 1 – IMPACT) PROMOTING E-MOBILITY THROUGH PROVISION OF CHARGING INFRASTRUCTURE SOLUTIONS. The products of Amperfiied GmbH promote the electrification of transport and support climate change mitigation by providing charging infrastructure for electric vehicles.

(NO. 2 – OPPORTUNITY) PRODUCT SOLUTIONS IN THE FIELD OF E-MOBILITY ARE A FINANCIAL OPPORTUNITY. HEIDELBERG sees a financial opportunity in the increasing demand for charging infrastructure and has developed a corresponding business strategy with Amperfiied GmbH.

E1-2 MDR-P Policies

AMPERFIIED GMBH BUSINESS STRATEGY

Amperfiied GmbH aims to become a leading provider in the field of electromobility by developing from a pure hardware provider to a comprehensive provider of charging solutions for private and commercial customers. In the 2024/2025 financial year, Amperfiied GmbH pressed ahead with its transformation from a pure hardware provider for private customers to a solution provider for commercial charging infrastructure projects. In addition to the pure charging solution, the products also include app control and corresponding billing models.

Amperfiel GmbH plans to expand in Europe and the USA over the next five years. Sustainability is a central component of the corporate strategy of Amperfiel GmbH. The company attaches great importance to promoting the energy transition, local production in Germany and compliance with environmental and safety standards. The CEO of Heidelberger Druckmaschinen AG is responsible for implementing the strategy of Amperfiel GmbH as part of the overall responsibility of the Technology Solutions segment.

E1-3 MDR-A Actions

PRODUCT SOLUTIONS FROM AMPERFIED GMBH

The product and service portfolio includes a back end with charging point management, billing solutions, maintenance services and a rental model that reduces capital expenditure for commercial customers. Partnerships, such as with the DB Bahnbaugroup, support the expansion of the charging infrastructure.

A cloud-based software platform enables intelligent and efficient charging management. Amperfiel GmbH positions itself as a full-service provider for charging infrastructure and offers various solutions through cooperations with partner companies. The product offering is currently aimed at German and Polish customers. It is not currently possible to estimate the reduction potential for the emissions saved as a result. The investments related to the action will not be disclosed for competitive reasons. The development and production of solution offerings is part of the business activities of Amperfiel GmbH.

E1-4 MDR-T Targets

We have not set specific impact management targets, but we continuously assess our initiatives and their impact at the appropriate levels of management as part of our business activity.

E1-5 Energy consumption and mix

Energy consumption and mix (in accordance with ESRS)	2024/2025
(1) Fuel consumption from coal and coal products (MWh)	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	42,680
(3) Fuel consumption from natural gas (MWh)	60,532
(4) Fuel consumption from other fossil sources (MWh)	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	58,684
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	161,896
Share of fossil sources in total energy consumption (%)	70.0%
(7) Consumption from nuclear sources (MWh)	4,386
Share of consumption from nuclear sources in total energy consumption (%)	1.9%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	60,931
(10) The consumption of self-generated non-fuel renewable energy (MWh)	4,050
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	64,981
Share of renewable sources in total energy consumption (%)	28.1%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	231,263
Non-renewable energy production	11,218
Renewable energy production	4,063
Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	101
Total energy consumption from activities in high climate impact sectors	231,263

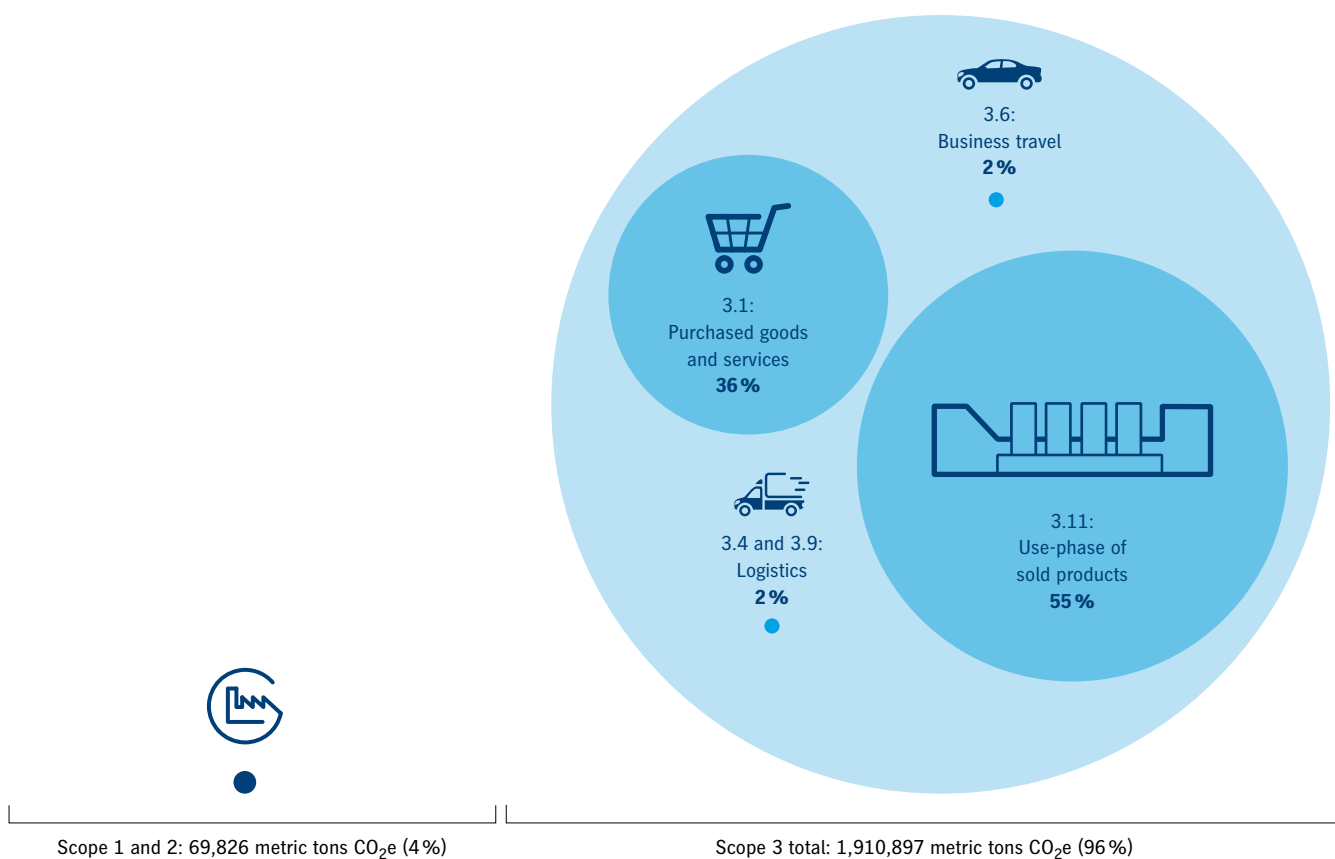
The table contains all the material forms of energy procured at our production sites. These are differentiated as fossil, nuclear and renewable energy sources. In addition, self-generated energy, such as electricity generation from photovoltaics and the combined heat and power plant, is recorded. The assumptions made in the calculation relate to the use of conversion factors, upscaling of energy consumption at the selected HEIDELBERG production sites, and the calculation of energy generation at the Wiesloch-Walldorf site. There is no external validation of the aforementioned key figures or individual calculation elements, except for the audit by the independent auditor.

The HEIDELBERG Group's sales revenues of € 2,280 million for the 2024/2025 financial year were used to calculate energy intensity. Sales revenues include revenue from contracts with customers in accordance with IFRS 15 of € 2,269 million and other revenue of € 12 million. They correspond to the earnings reported in the notes to the consolidated financial statements in chapter 8 Sales revenues.

The main economic activity of HEIDELBERG falls under SECTION C – MANUFACTURING, Class 28.99: Manufacture of other special-purpose machinery n.e.c.

E1-6 Gross Scope 1, 2, 3 and total GHG emissions

Organization environmental footprint of Heidelberger Druckmaschinen Aktiengesellschaft (calculated in accordance with ESRS)



Gross Scope 1, 2, 3 and total GHG emissions

	2024/2025 (n)
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions (t CO ₂ e)	28,597
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	–
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions (t CO ₂ e)	–
Gross market-based Scope 2 GHG emissions (t CO ₂ e)	41,229
Scope 1 and 2 GHG emissions	
Scope 1 and 2 GHG emissions (t CO ₂ e)	69,826
Significant scope 3 GHG emissions	
Total gross indirect (Scope 3) GHG emissions (t CO ₂ e)	1,910,898
1 Purchased goods and services	685,274
2 Capital goods	15,123
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	22,362
4 Upstream transportation and distribution	3,669
5 Waste generated in operations	6,898
6 Business traveling	32,229
7 Employee commuting	13,857
9 Downstream transportation	35,472
10 Processing of sold products	11,867
11 Use of sold products	1,052,833
12 End-of-life treatment of sold products	30,577
13 Downstream leased asset	736
Total GHG emissions	
Total GHG emissions (market-based) (t CO ₂ eq)	1,980,724

Gross Scope 1 GHG emissions: These are direct GHG emissions² at HEIDELBERG's 11 production and development sites as well as direct GHG emissions from the global vehicle fleet.

Gross Scope 2 GHG emissions: These are indirect GHG emissions from the generation of procured electricity and district heating consumed at HEIDELBERG's 11 production and development sites as well as the energy consumption of the rented space.

Gross Scope 3 GHG emissions: These are all indirect GHG emissions generated in HEIDELBERG's value chain, including upstream and downstream emissions. In the reporting period, there were no material changes to the definition of what constitutes HEIDELBERG and its upstream and downstream value chain.

² Through the use of primary energy

The accounting of absolute GHG emissions was carried out in accordance with the specifications of the ESRS standards. We report on all categories of greenhouse gas emissions with the exception of categories 3.8 (Upstream leased assets), 3.14 (Franchises) and 3.15 (Investments), as these were not relevant for HEIDELBERG in the past financial year or were integrated into Scope 1 and 2. Spend-based approaches are used to calculate greenhouse gas emissions in most Scope 3 categories. The results of the lifecycle assessments (LCA) and the factors of the ecoinvent database are used to account for Scope 3 emissions in the most material categories 3.1 (purchased goods and services) and 3.11 (use of sold products).

Material assumptions include average values for energy consumption, useful life of the machines sold, which are presented in chapter E5-5 Resource outflows, emissions factors from specific databases and assumptions about operational limits.

The percentage of Scope 3 emissions calculated using primary data varies by category. Primary data includes specific information that comes directly from suppliers and other partners in the value chain. The share of primary data in total Scope 3 emissions is 3.7 percent, of which category 3.1 contributes 6.9 percent, categories 3.4 and 3.9 contribute 48.7 percent and category 3.11 contributes 0 percent. These four categories account for more than 90 percent of HEIDELBERG's total Scope 3 emissions.

- The intensity of total greenhouse gas emissions calculated in accordance with ESRS (total GHG emissions per net revenue) is 869 t CO₂e / € million.
- The intensity of Scope 1 and Scope 2 greenhouse gas emissions was calculated in accordance with the GHG Protocol (Scope 1 and Scope 2 GHG emissions per net revenue) and amounts to 25.0 t CO₂e / € million.

The HEIDELBERG Group's sales revenues of € 2,280 million for the 2024/2025 financial year were used to calculate GHG intensity. Sales revenues include revenue from contracts with customers in accordance with IFRS 15 of € 2,269 million and other revenue of € 12 million. They correspond to the earnings reported in the notes to the consolidated financial statements in chapter 8 Sales revenues.

There is no external validation of the aforementioned key figures or individual calculation elements, except for the audit by the independent auditor.

E5 Resource use and circular economy

E5 Resource outflows related to products and services

(NO. 4 - IMPACT) THE DURABILITY OF HEIDELBERG MACHINES REDUCES RESOURCE OUTFLOWS.

Durable products and comprehensive services reduce resource outflows in the downstream value chain.

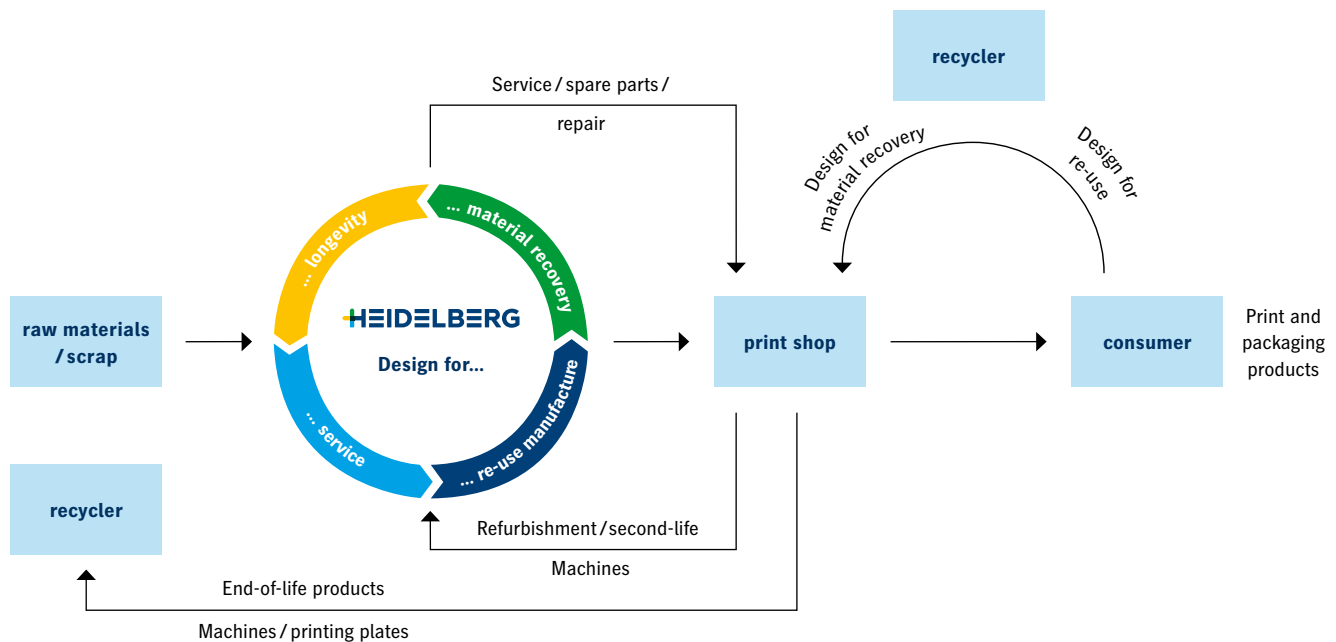
(NO. 6 - IMPACT) CONSULTING SOLUTIONS HELP TO OPTIMIZE CUSTOMERS' PROCESSES IN ORDER TO REDUCE RESOURCE OUTFLOWS.

Consulting and software solutions help customers reduce resource outflows from avoidable waste.

(NO. 7 - OPPORTUNITY) SERVICE SOLUTIONS ARE A FINANCIAL OPPORTUNITY THROUGH THE DEVELOPMENT OF THE BUSINESS AND EXPANSION OF THE SERVICE PORTFOLIO.

The service area offers financial opportunities for HEIDELBERG by increasing market share and the associated sales.

Overview of the circular economy at HEIDELBERG



E5-1 MDR-P Policy

As anchored in the overarching sustainability policy and laid down in the development guidelines, care is already taken during the development process of the products to ensure that they are durable and serviceable.

SERVICE CONCEPT OF HEIDELBERG

The service concept of Heidelberger Druckmaschinen AG is based on customer support that covers the entire lifecycle of the printing presses and is thus oriented to the HEIDELBERG value chain. The concept includes maintenance, repair, spare parts supply and training of customers to maximize the operational readiness and service life of the products. Our aim is to process incoming orders immediately on the day they are received and ship the goods within 24 hours all over the world, in order to minimize customer downtime as far as possible.

Further components of the concept are individual solutions, including retrofits for older machines, and customer training on optimal use and maintenance of the machines. The service is available worldwide and thus allows customers to be supported quickly.

The Chief Sales and Technical Officer (CSO) is responsible for the service concept, management and monitoring, while the operational implementation is the responsibility of the relevant departments.

E5-2 MDR-A Actions

SERVICE, SPARE PARTS, SECOND LIFE, USED-MACHINE BUSINESS

HEIDELBERG offers a service concept that enables long-term operation of its products. This includes spare parts supply, individual production of specific parts, installation, consulting, training, repair, upgrades, second life offers and predictive maintenance offers.

The used-machine business helps reduce resource outflows by buying machines back from the market, refurbishing them and selling them again. This extends the life of the products and saves resources. Materials such as steel and cast iron can be recycled at the end of the life of the products.

CONSULTING FOR PROCESS OPTIMIZATION IN THE DOWNSTREAM VALUE CHAIN

HEIDELBERG offers consulting services for the printing industry, including workshops such as the Energy Efficiency Workshop and the Paper waste Workshop, which aim to optimize processes and reduce energy consumption and waste. In cooperation with customers, potential for resource optimization is identified and actions are defined.

Under the name Prinect, HEIDELBERG offers software solutions that enable process optimization and resource savings. These solutions can help save waste and resources such as paper, ink and energy. The savings that can be achieved vary depending on customer requirements.

The actions described are available to our customers internationally, but may vary depending on regional conditions. If necessary, individual solutions are developed together with the HEIDELBERG headquarters, local sales and service units, and customers.

E5-3 MDR-T Targets

HEIDELBERG has not identified or adopted any specific, measurable and results-oriented targets for management, as the topic of the circular economy was identified for the first time in the 2024/2025 financial year as a material field of action for reporting, as part of the materiality analysis. As part of its service strategy, HEIDELBERG pursues overarching sales targets that are not published for competitive reasons.

HEIDELBERG products are mechanical engineering products that, due to their intended use, size and required investment must as a rule be serviceable and have a correspondingly long service life. This is already taken into account in the product design. In the waste hierarchy of products placed on the market by HEIDELBERG, we refer to the prevention of waste in the downstream value chain.

E5 Resource outflows related to products and services

(NO. 5 – IMPACT) END-TO-END SOLUTIONS FOR FIBER-BASED PACKAGING CONTRIBUTE TO THE CIRCULAR ECONOMY IN ORDER TO REDUCE RESOURCE OUTFLOWS.

Fiber-based end products can be recycled and processed into new substrates. With the growing demand for packaging, providing circular solutions is crucial. HEIDELBERG offers end-to-end product solutions to meet the increasing demand for fiber-based packaging. As a total solution provider, we act as an enabler for the printing of recyclable substrates.

E5-1 MDR-P Policy

PACKAGING STRATEGY

HEIDELBERG wants to help shape the entire value chain of packaging production in the long term. The packaging strategy sets the course for the Packaging segment. As a complete solution provider, HEIDELBERG offers end-to-end solutions for the packaging market, including label and folding box printing, to contribute to the circular economy and reduce resource outflows.

Innovations and services can ensure the long-term success of customers. Important elements include the digital transformation and integration of value chains. The aim is to grow in the packaging market and exploit potential in the fiber-based packaging industry. This includes the optimization of sheetfed offset printing and growth in the areas of flexographic web printing, postpress, digitization and automation. HEIDELBERG offers sustainable product solutions for environmentally friendly packaging.

The Chief Sales and Technical Officer (CSO) is responsible for the strategy, management and monitoring, while the operational implementation is the responsibility of the relevant departments. The strategy addresses customers worldwide and takes into account their interests as well as those of HEIDELBERG.

In the past 2024/2025 financial year, HEIDELBERG did not allocate per business unit the policies related to moving away from the use of new resources, including relative increases in the use of secondary (recycled) resources and the sustainable procurement and use of renewable resources.

E5-2 MDR-A Actions

END-TO-END SOLUTIONS AND COOPERATION WITH SOLENIS (BARRIER COATINGS FOR THE BOARDMASTER WEB-FED FLEXOGRAPHIC PRINTING PRESS)

HEIDELBERG is focusing on expanding product solutions for the packaging market through end-to-end solutions. In the 2023/2024 financial year, the Boardmaster web-fed flexographic printing press was introduced to this end, enabling high-volume print jobs. The range of printing presses is being expanded to include workflow management systems, prepress and postpress. In the past 2024/2025 financial year, a partnership was agreed with the company Solenis, which

aims to integrate cost-effective barrier layers for fiber-based packaging into the flexographic web printing process. In this way, HEIDELBERG is supporting sustainable packaging solutions and the circular economy. The Boardmaster machine is available to customers worldwide. The first offerings in combination with the Boardmaster and Solenis consumables are expected to be launched on the market in the next two to three years, initially in Europe and America. The implementation of this action is being carried out within the framework of the operating activities, and no specific funds have been allocated for implementation.

E5-3 MDR-T Targets

HEIDELBERG has not identified or adopted any specific, measurable and results-oriented targets for management.

E5-5 Resource outflows

HEIDELBERG's most important product groups are sheetfed offset printing presses, postpress products and plant engineering for print production. The products consist of about 95 percent (weighted average) recyclable materials such as iron, steel, aluminum and non-ferrous metals. For the production of side walls, gears, cylinders and castings, which account for around 95 percent of the total weight of a printing press, up to 90 percent scrap metal is used as a raw material. This significantly reduces emissions for the casting material and conserves primary raw materials.

HEIDELBERG printing presses are often used beyond the regular depreciation phases. Industry standards for product service life do not exist, as printing presses go through several life phases before being scrapped.

Since the sheetfed offset printing presses are made of around 95 percent recyclable materials, it can be assumed that they will be recycled at the end of their life. HEIDELBERG does not have any precise information on the end of life of its products. Benchmarking for service life has not yet been carried out.

The following overview shows HEIDELBERG's most important product groups and their expected service life. These assumptions are based on the calculation of our CO₂e organization environmental footprint for emissions in the Scope 3.11 category Use of sold products. The expected service life was determined on the basis of the available information.

Overview of the most important product groups

Product group	Expected service life in years ¹
Pre- and postpress products	8 – 10
Printing presses	15 – 20
Digital printing presses	5 – 7
Wallboxes and charging columns	8 – 10

1) The expected service life in years of the products has been calculated on the basis of the experience of product experts. No external validation has been carried out.

The information on expected service life has no influence on contractual or statutory warranty periods.

HEIDELBERG's mechanical engineering products such as printing presses, platesetters, die-cutters, folding machines and folder gluers can be repaired to extend their service life. Small parts, modules, cylinders and gears can be replaced or repaired individually if necessary, regardless of whether they are part of a printing press, folding machine or die-cutter. HEIDELBERG has not subjected the reparability of its products to any specific evaluation system.

The recyclable content in HEIDELBERG's packaging is around 44 percent.

DATA COLLECTION PRINCIPLES

HEIDELBERG defines recyclable packaging materials as components that can be returned to a downstream recycling cycle. HEIDELBERG mainly uses paper/cardboard, wood (pallets and transport crates for its machines) and plastics for the packaging of its products. We assume that paper and cardboard in particular as well as the plastics used are in-demand raw materials. For this reason, we assume that corresponding recycling cycles are available in the markets for the recycling of packaging materials made of paper/cardboard and plastics.

Social information

Social S1 and S4

Overview of identified impacts, risks and opportunities

No.	Topic	IRO ¹	Brief description of IRO	Actual/ Potential	Positive/ Negative	VC ²	Time horizon ³	Origin
8	S1	I	The reduction in staff at the Wiesloch-Walldorf site has negative impacts on those affected.	Actual	Negative	0	S, M, L	Heidelberger Druckmaschinen AG – Wiesloch-Walldorf site
9	S1	I	Good working conditions have a positive impact on the entity's own workforce.	Actual	Positive	0	S, M, L	HEIDELBERG Group
10	S1	I	As a manufacturing Company, HEIDELBERG has a negative impact on the health of its own workforce.	Actual	Negative	0	S, M, L	Production and development sites
11	S1	I	Qualifications and training have positive impacts on the entity's own workforce.	Actual	Positive	0	S, M, L	HEIDELBERG Group
12	S1	I	The inclusion of people with disabilities promotes their participation and has a positive impact on their participation in society.	Actual	Positive	0	S, M, L	HEIDELBERG Group
13	S1	I	Violence and harassment in the workplace could have a negative impact on the health of the entity's own workforce.	Potential	Negative	0	S, M, L	HEIDELBERG Group
14	S1	I	Diversity has a positive impact on HEIDELBERG and society.	Potential	Positive	0	S, M, L	HEIDELBERG Group
15	S4	I	HEIDELBERG products could impair the health or well-being of machine personnel.	Potential	Negative	0, D	S, M, L	HEIDELBERG Group

1) (I) Impact, (R) Risk, (O) Opportunity

2) (VC) Value chain, (O) Own operations, (U) Upstream VC, (D) Downstream VC

3) (S) Short term, (M) Medium term, (L) Long term

MDR-P S1 and S4 overview of directives

Heidelberger Druckmaschinen AG has established overarching directives to manage the identified impacts, risks and opportunities in the area of social matters. These directives make sustainable management possible and contribute to managing impacts, minimizing potential risks and using opportunities. Specific policies are disclosed under each of the identified impacts, risks and opportunities. As part of the double materiality analysis, no risks and opportunities for HEIDELBERG were identified in the area of social matters.

Name	Description of the most relevant content	Scope	Responsibility	Reference to international	Reference to IRO	Availability
Sustainability policy	HEIDELBERG understands sustainability as being harmony between ecology, economy and social responsibility. The sustainability policy is intended to raise the awareness of employees and partners regarding sustainable action and aims to reduce emissions that are harmful to the climate and health. Continuous improvement processes (CIP) are intended to reduce environmental pollution and avoid health hazards.	Group	Management Board	None	9, 10, 11, 12, 13, 14, 15	Corporate intranet
Declaration of Principles for the Respect of Human Rights	HEIDELBERG's Human Rights Declaration defines how the Company fulfills its social and societal responsibility. It serves as the basis for human rights and environmental due diligence along the value chain. HEIDELBERG is committed globally and works closely with stakeholders to eliminate violations quickly and effectively. The statement promotes understanding and non-acceptance of violations and contributes to business success. Possible violations can be reported internally or via a whistleblower system. The declaration applies to the entire Group and is also a requirement for business partners.	Group	Management Board	The United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labour Organization (ILO) Declaration on Fundamental Principles, the UN Global Compact, the Sustainable Development Goals of the United Nations and the United Nations Guiding Principles on Business and Human Rights	9, 10, 13, 15	Corporate website, corporate intranet
Code of Conduct for Employees (Code of Conduct)	The HEIDELBERG Group's Code of Conduct forms the basis of the compliance management system and serves as a guide for compliant and ethical conduct. The observance of human rights is an essential component. The code reduces the risk of discriminatory behavior and promotes positive behavior that contributes to customer satisfaction and business success. The code applies to all employees and is available to internal and external stakeholders.	Group	Management Board	The United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labour Organization (ILO) Declaration on Fundamental Principles and the United Nations Guiding Principles on Business and Human Rights	9, 10, 13, 15	Corporate website, corporate intranet
Code of Conduct for Business Partners (Business Partner Code of Conduct)	The HEIDELBERG Group also expects its business partners to share and promote its values and principles. The HEIDELBERG Group's Business Partner Code of Conduct serves as the basis for a continuous, long-term partnership based on integrity. It formulates a clear framework for action for the business partners of the HEIDELBERG Group and regulates our expectations of our business partners with regard to human rights.	Group	Management Board	The United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labour Organization (ILO) Declaration on Fundamental Principles and the United Nations Guiding Principles on Business and Human Rights	9, 10, 13, 15	Corporate website, corporate intranet
Culture Guiding Principles	HEIDELBERG's mission statement defines the self-perception of the Company and provides guidance for its activity. It supports change and promotes the corporate culture. Its aims are technological leadership, customer satisfaction, sustainable success, employee development and diversity. The mission statement provides clear guidelines for behavior and promotes positive behavior.	Group	Management Board	None	8, 12, 13, 14	Corporate intranet

S1 Own workforce

S1 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The identified impacts on secure employment, good working conditions, occupational health and safety, training and skills development, employment and inclusion of persons with disabilities, measures against violence and harassment in the workplace, and diversity are linked to HEIDELBERG's strategy and business models and are taken into account in the human resources and diversity strategies or in the form of collective agreements with stakeholders/employee representatives and/or works agreements at the German locations. The causes of the impacts result, among other things, from the economic situation of the Company and the type of workplace (office, production).

The identified impacts did not lead to any adjustment of HEIDELBERG's business strategy or business model in the 2024/2025 financial year. We do not expect any changes in the future, either. Adjustments are more likely to be made due to changing market needs and sales developments, which could affect the employee structure.

The employee structure consists mainly of full-time employees, but also part-time employees, temporary workers and freelancers (such as consultants). HEIDELBERG attaches great importance to training and the promotion of young employees. To our knowledge, the identified negative impacts are isolated cases and not systemic in nature. HEIDELBERG offers measures for good working conditions and training courses to increase skills. The employment and inclusion of people with disabilities at the German production and development sites support the participation of those people in society. Diversity in the Company is to be increased through various measures such as increasing the proportion of internationality and women in the workforce and in the management of the Company, as well as networking events and discussion platforms. Accidents at work mainly affect employees in production, production-related areas, canteens and foundries. These groups of people may be exposed to an increased risk of suffering an accident at work due to their activities. All employees of HEIDELBERG could be equally affected by violence and harassment in the workplace.

S1-1 Overarching policies related to own workforce

HEIDELBERG manages the Company with various policies, principles, framework directives and guidelines in order to be able to react to impacts, opportunities and risks. The principles are derived from the corporate values and are intended to guide the behavior and decisions of employees. Framework directives define structures and responsibilities. Guidelines are specific instructions for achieving overarching targets and are intended to help promote positive behavior. In addition to the overarching directives already described, HEIDELBERG has other policies for reacting to and managing identified impacts.

VALUES OF THE HEIDELBERG GROUP

The values of the HEIDELBERG Group emphasize innovation, quality and customer satisfaction. The Company strives to be the preferred partner in the print media industry internationally and offers solutions to increase the performance and competitiveness of its customers. The aim is to support employees in the best possible way and treat them with respect, whereby discrimination is not tolerated in any way. Transparency, efficiency and environmental friendliness are central principles. Adhering to legal regulations and good corporate governance are a matter of course for us. Compliance with the values is required of all employees. The Management Board is responsible for defining the values.

GROWTH STRATEGY OF HEIDELBERG

HEIDELBERG's growth strategy focuses on profitable growth in its core business and the expansion of the packaging, print, commercial printing, and technologies segments and life-cycle business models. In addition, competitive structures and processes are to be established at the sites in order to make the Company fit for the future. The growth strategy applies to the entire Group. The Management Board is responsible for its implementation.

WORKS AGREEMENTS AT HEIDELBERG

Collective agreements with employee representatives at German locations regulate working hours, Company rules, vacations and handling of electronic data processing, among other things. The aim is to transparently define the rights and obligations of the employer and employees and to protect the interests of employees. Monitoring is carried out by the relevant parties. The Head of Human Resources and the Human Resources departments of individual groups and units are responsible for the configuration and implementation.

THE HUMAN RESOURCES STRATEGY OF HEIDELBERG

HEIDELBERG's human resources strategy is closely linked to its corporate strategy and aims to provide qualified specialists with the right skills. Important projects include harmonizing international hiring processes, developing an international job architecture and promoting diversity. Annual needs assessments and further training measures are carried out in cooperation with supervisors. In addition, the aim is to actively accompany the change through targeted personnel development and the strengthening of leadership skills, in order to secure the Company's competitiveness in the long term. The human resources strategy applies to the entire Group. The CEO, as Labor Director, has overall responsibility for the strategy, and is supported by the Head of Human Resources.

Human rights policy commitments for the entity's own workforce

HEIDELBERG stands for integrity, reliability and fairness. As an internationally active Company, HEIDELBERG is committed to human rights standards and promotes compliance with them in the upstream and downstream value chain. The Company orients itself on ethical values and principles such as those of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the principles of the UN Global Compact and the Core Labour Standards of the International Labour Organization (ILO), as well as the United Nations Guiding Principles on Business and Human Rights.

HEIDELBERG respects internationally recognized human and labor rights and adheres to corresponding national requirements. The Company strives to create good working conditions, promotes diversity and equal opportunities and also takes into account requirements for occupational safety, freedom of association, including the existence of work councils, equal treatment and codetermination rights. Support for the physical and mental health of employees as well as work-life balance are central concerns. HEIDELBERG is guided in its actions by international standards and conventions and is a member of the Charta der Vielfalt e.V. (Diversity Charter) to promote a sustainable and inclusive community.

With the Declaration of Principles for the Respect of Human Rights and the Code of Conduct for Employees and Business Partners, the Management Board has created guidelines to ensure the protection of human rights and to raise awareness of the issues of human trafficking, forced labor and child labor. These documents are publicly available on the HEIDELBERG website. Employees can express concerns and receive support through various channels, such as the ombudsman's office and SpeakUp. The procedures outlined in ESRS S1-2 and S1-3 for involving the workforce and remedying negative impacts offer additional opportunities to address human rights issues and rectify them. In the 2023/2024 financial year, HEIDELBERG adopted a diversity strategy aimed at eliminating discrimination and harassment and promoting equal opportunities. This strategy is firmly anchored within the Company. In addition, the "Code of Conduct for Employees and Business Partners" serves as a framework that specifically refers to discrimination and equal opportunities and reflects HEIDELBERG's fundamental attitude. The grounds for discrimination such as ethnic origin, skin color, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national descent or social origin, as well as other forms of discrimination, are expressly stated in the Code of Conduct for Employees.

HEIDELBERG promotes the inclusion of people with disabilities. We support the representative for employees with disabilities in occupational health and social policy areas and develop individual support formats for successful participation in working life.

HEIDELBERG is committed to a discrimination-free working environment and has implemented various measures to this end. With the anonymous reporting systems SpeakUp and the ombudsman's office, employees can report cases of discrimination and harassment confidentially.

If incidents occur, they are considered individually and appropriate remedial actions are taken. These actions actively promote diversity and equal opportunities and create a corporate culture based on respect and appreciation.

At its German sites, as well as the production sites in Qingpu (China) and St. Gallen (Switzerland), HEIDELBERG has an occupational health and safety (OH&S) management system based on DIN ISO 45001. The international sales locations in Italy and the Czech Republic also have an occupational health and safety management system in accordance with DIN ISO 45001. The aim is to protect the Company's own workforce from negative impacts such as accidents at work.

HEIDELBERG is currently not reviewing the effectiveness of its actions described below. In accordance with the German Supply Chain Due Diligence Act (LkSG), a risk analysis is carried out annually or on an ad hoc basis to determine human rights and environmental risks in the Company's own area of business responsibility. The initial risk analysis carried out in the reporting year did not reveal any specific risks for the Company's own area of business responsibility that went beyond the existing preventive measures.

With the concepts, guidelines and dialog formats already described, HEIDELBERG has established various policies to ensure that its own practices do not have a material negative impact on the workforce. Reporting channels through which the workforce can provide information on negative impacts are in place. The protection of whistleblowers is established and ensured in the relevant guidelines. Employees are represented by the Works Council, which is involved in strategic and operational decisions in order to avoid negative impacts. In the event of staff reductions or business-structure-related terminations, the Works Council is also involved in order to agree socially responsible solutions.

S1 Secure employment

(NO.8 - IMPACT) THE REDUCTION IN STAFF AT THE WIESLOCH-WALLDORF SITE HAS NEGATIVE IMPACTS ON THOSE AFFECTED.

As part of the future plan to strengthen competitiveness, a structured workforce reduction program is being implemented at the Wiesloch-Walldorf site with the aim of securing HEIDELBERG's competitiveness. These actions have a negative impact on the affected employees. The aim is to make the staff reductions as socially responsible as possible in order to minimize the negative impacts.

S1-1 MDR-P Policies

Our overarching growth strategy and HEIDELBERG's human resources policy derived therefrom take into account the impacts of the agreed actions. A reconciliation of interests / social plan for the staff reductions has been agreed between the management and the Works Council.

S1-4 MDR-A Actions

In order to secure the continued operation of the Wiesloch-Walldorf site, a socially responsible staff reduction of 450 jobs was decided on in December 2024. The reduction takes into account, among other things, the age structure. The instruments used in this context are part-time retirement contracts, immediate access to pensions, transition to a qualification/transfer company or amicable termination agreements. The aim is to also save around € 100 million in staff costs across the Company by the 2027/2028 financial year. The reduction will fundamentally be carried out across all functional areas and is divided into different phases. In the third quarter, total provisions of around € 29 million were put in place for the agreed actions to structurally reduce staff costs. These were reported under staff costs. An adjustment was made to EBITDA for this special item.

S1-5 MDR-T Targets

At the German production and development site in Wiesloch-Walldorf, around 450 jobs are to be cut in a socially responsible manner as part of the future plan to strengthen competitiveness. The agreement is valid until the 2027/2028 financial year. The cutbacks were coordinated and developed in cooperation with the HEIDELBERG Works Council in order to take into account the interests of the employees. At the end of the 2024/2025 financial year, around half of the staff reductions were agreed in a socially responsible manner.

S1 Good working conditions

(NO. 9 - IMPACT) GOOD WORKING CONDITIONS HAVE A POSITIVE IMPACT ON THE ENTITY'S OWN WORKFORCE.

Good working conditions contribute to the well-being of the Company's own workforce. HEIDELBERG works to ensure good working conditions through a variety of actions.

S1-1 MDR-P Policies

The human resources strategy and works agreements serve as overarching policies to manage impacts. Works agreements specifically regulate decisions made on working conditions such as working hours, vacation entitlements, etc. for the individual sites and take into account their specific situations.

S1-4 MDR-A Actions

COLLECTIVE BARGAINING REGULATIONS

As a Company bound by collective bargaining agreements, HEIDELBERG offers collectively agreed working time regulations as well as regulations for additional days off at its German production and development sites. The transparent remuneration policy is based on collective bargaining regulations and is suited to the requirements of the job profiles. Audits ensure competitiveness and market conformity. The aim is to strengthen the commitment of employees and ensure long-term success through appropriate remuneration.

WORKERS' REPRESENTATIVES

Employee rights and the participation of employee representatives are of great importance to HEIDELBERG. Compliance with labor laws is ensured by guidelines and employment contract provisions. Trusting cooperation with stakeholders such as the Works Council and representatives of young employees and trainees is made possible by numerous committees. Where necessary, cooperation with trade unions leads to in-house collective bargaining agreements that go beyond regional collective bargaining agreements.

DIALOG FORMATS

HEIDELBERG offers various dialog formats for interaction with management. These include dialogs between employees and managers, town hall meetings, formats for discussion between the Management Board and employees, the newly founded StrategieForum for active participation in the corporate strategy, "fireside chats" for direct dialog with the Management Board, and works meetings.

WORK-LIFE BALANCE

HEIDELBERG promotes a good work-life balance at its German production and development sites through flexible working time models, part-time options, and arrangements for working from home. Employees are supported in special life situations such as parental leave and leave to act as a caregiver. This commitment is intended to contribute to employee satisfaction, productivity and long-term retention.

These are continuous actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

S1-5 MDR-T Targets

We have not set specific impact management targets, but we continuously assess our initiatives and their impact at the appropriate levels of management as part of our business activity.

S1 Occupational Health and Safety

(NO. 10 – IMPACT) AS A MANUFACTURING COMPANY, HEIDELBERG HAS A NEGATIVE IMPACT ON THE HEALTH OF ITS OWN WORKFORCE.

HEIDELBERG is a manufacturing Company. At the production sites, employees sometimes work with machines that pose a potential risk to personal safety. The abstract hazard potential varies depending on the production and assembly area. Accidents at work can therefore occur despite existing protective measures.

S1-1 MDR-P Policies

The prevention of accidents and health risks at work is common practice in the HEIDELBERG Group. The overarching aim of the HEIDELBERG Group is to protect employees from accidents, occupational diseases or other health impairments. The managers are responsible for occupational health and safety, and are supported by occupational safety specialists. At its German sites, as well as the production sites in Qingpu (China) and St. Gallen (Switzerland), HEIDELBERG has an occupational health and safety (OH&S) management system based on DIN ISO 45001, which is implemented through work instructions, risk assessments and safety inspections. The international sales locations in Italy and the Czech Republic also have an occupational health and safety management system in accordance with DIN ISO 45001. The CEO has overall responsibility for occupational health and safety, while implementation is delegated to managers.

S1-4 MDR-A Actions

HEIDELBERG pursues a standardized approach to risk assessments and the documentation of inspections and accidents, for which the same software is used at all German sites. Cause analyses are performed as required and corresponding protective actions are determined in order to reduce the number of accidents. The specialists at the German sites develop standards to be implemented on a cross-site basis in the context of the safety management panel. Updated instruction aids are offered that are tailored to specific activities and hazardous situations. These systematic approaches are intended to support managers in the effective implementation of occupational health and safety actions.

These are continuous actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

S1-5 MDR-T Targets

We have not set specific impact management targets, but we continuously assess our initiatives and their impact as part of our business activity.

S1 Training and skills development

(NO. 11 - IMPACT) QUALIFICATIONS AND TRAINING HAVE POSITIVE IMPACTS ON THE ENTITY'S OWN WORKFORCE. HEIDELBERG supports the potential and careers of its employees through training and skills development, thus having a positive impact. The aim is to provide qualified specialists and counteract the shortage of skilled workers.

S1-1 MDR-P Policies

The human resources strategy takes into account the provision of qualified employees and the training of new employees to retain talented young staff.

S1-4 MDR-A Actions

Training: HEIDELBERG offers targeted personnel development and further education through digital training and in-person events. A learning management system (LMS) organizes and manages this training, provides mandatory seminars and enables managers to recommend or assign offers in a targeted manner. A human resources development team and external trainers design and implement the actions, determining the qualification requirements. The LMS also includes sustainability training and language courses that are open to all employees. This structured approach promotes a well-trained and highly qualified workforce.

Retaining talented young staff through vocational training: Heidelberger Druckmaschinen AG is committed to retaining talented young staff in the long term through vocational training and emphasizes the importance of training talented young staff given the state of demographic change. The Company offers a demand-oriented portfolio of trainee positions that is continuously evaluated and expanded.

These are continuous actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

S1-5 MDR-T Targets

NUMBER OF TRAINEES

For each recruiting year,³ the management and the Works Council agree on a target for the number of trainees⁴ that reflects the requirements at HEIDELBERG. For the 2024 training year, 87 trainees and students were hired at the Wiesloch-Walldorf site. At the Wiesloch-Walldorf site (including Heidelberger Druckmaschinen Vertrieb Deutschland GmbH and HCS Catering GmbH),⁵ the target of hiring 75 trainees per year for the next three training years was agreed as part of the collective bargaining process. During the recruitment period, the trainee contracts are listed and whether the agreed trainee numbers have been achieved is checked.

S1 Inclusion

(NO. 12 - IMPACT) THE INCLUSION OF PEOPLE WITH DISABILITIES PROMOTES THEIR PARTICIPATION AND HAS A POSITIVE IMPACT ON THEIR PARTICIPATION IN SOCIETY. HEIDELBERG promotes the inclusion of people with disabilities through legally defined quotas for employees with disabilities and the employment of representatives for employees with disabilities and inclusion at German sites, thus supporting their participation.

S1-1 MDR-P Policies

Due to differing local regulations, HEIDELBERG does not pursue a uniform policy for the inclusion of people with disabilities. Legal requirements are taken into account accordingly.

S1-4 MDR-A Actions

Heidelberger Druckmaschinen AG actively promotes inclusion by supporting the legally required representative for employees with disabilities (Works Council). This includes occupational health actions such as reintegration procedures and occupational health management, as well as socio-political support with regard to providers of vocational rehabilitation or pensions.

³ September of each calendar year

⁴ Trainees and students

⁵ Due to the ongoing collective bargaining at the sites (Amstetten and Ludwigsburg), the total number of trainees had not been confirmed as of March 31, 2025

In addition, the Company has appointed an Inclusion Officer who develops and implements tailored support formats. These actions are intended to create an inclusive work environment where all employees can reach their full potential.

These are continuous actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

S1-5 MDR-T Targets

HEIDELBERG has not defined any specific targets that go beyond the legal requirements of section 154 of the Ninth German Social Security Statute Book (SGB IX), paragraph 1.

S1 Violence and harassment

(NO. 13 - IMPACT) VIOLENCE AND HARASSMENT IN THE WORKPLACE COULD HAVE A NEGATIVE IMPACT ON THE HEALTH OF THE ENTITY'S OWN WORKFORCE.

Violence and harassment in the workplace could have a negative health impact on HEIDELBERG employees. HEIDELBERG does not tolerate violence or harassment in the workplace. There are currently no defined targets or control parameters. Incidents are handled on a case-by-case basis.

S1-1 MDR-P Policies

The Company-wide Code of Conduct forms the foundation of HEIDELBERG's corporate culture and obliges the Company to work together in a respectful and cooperative manner. It is clearly opposed to violence and harassment in the workplace. In addition to the Code of Conduct, other rules and regulations are published on the intranet and are accessible to all employees. At present, HEIDELBERG is not implementing a specific policy to control the impact.

S1-4 MDR-A Actions

HEIDELBERG takes all incidents of violence and harassment in the workplace seriously and actively takes action against such violations. In the event of non-compliance, individual discussions are held with the affected persons and, depending on the severity of the incident, appropriate disciplinary action is taken to remedy the situation.

These are continuous and individual actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

S1-5 MDR-T Targets

HEIDELBERG identified the impact as material for the first time in the context of the double materiality assessment. No specific targets related to the impact have been defined. No review of the effectiveness of the above mentioned policies and actions was carried out in the 2024/2025 financial year.

S1 Diversity

(NO. 14 - IMPACT) DIVERSITY HAS A POSITIVE IMPACT ON HEIDELBERG AND SOCIETY.

Diversity at HEIDELBERG promotes innovation and a better working environment. A diversity strategy and quotas for women in management positions support this.

S1-1 MDR-P Policies

HEIDELBERG's mission statement forms the basis for the diversity strategy, which sets out a vision and framework, reviews guidelines, defines a communication plan and raises awareness. The aim is to promote diversity through actions and their integration into the corporate culture. It was developed together with the workforce in workshops. The strategy applies to the entire Group and is implemented by the Head of Human Resources and the Human Resources departments.

S1-4 MDR-A Actions

DIVERSITY OFFICER

HEIDELBERG's Diversity Officer is tasked with fostering an inclusive and diverse working environment that values the different backgrounds, perspectives and talents of all employees. They act as an interface between employees and management to ensure that the diversity and inclusion strategy is implemented. In doing so, they develop awareness-raising initiatives and support training measures. The aim is a culture of equal opportunities.

CROSS-COMPANY MENTORING

The cross-company mentoring program in which HEIDELBERG participates supports young female employees in the Rhine-Neckar metropolitan region through mentoring, in-person events and workshops. The aim is to promote diversity and improve career opportunities for women.

EMPLOYEE RESOURCE GROUP: WOMEN'S INCLUSION NETWORK (WIN)

HEIDELBERG supports the employee resource groups, which are intended to promote exchange and networking. The WIN focuses on gender equality, ethnic diversity, LGBTQ+ concerns and the integration of employees with disabilities. These initiatives are designed to promote diversity and inclusion, improve the working environment and increase employee engagement and satisfaction. In this way, they make a positive contribution to the corporate strategy and support the long-term success of HEIDELBERG.

These are continuous actions without a fixed time horizon. The human and financial resources for the management of material impacts, risks and opportunities are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time

S1-5 MDR-T Targets

HEIDELBERG has set itself targets for the 2027/2028 financial year to increase the proportion of women at the highest management levels and on the Management Board. In accordance with section 76 (4) AktG, the Management Board defines targets for the proportion of women at the two levels of management below the Management Board and deadlines for the achievement of these targets. When filling management positions at the Company, the Management Board takes diversity into account and strives to ensure that women are considered appropriately.

On July 25, 2022, the Management Board resolved a target for the proportion of women for the period from July 1, 2022 to March 31, 2027 of 17.9 percent at management level 1 (ML1) and 22.1 percent at management level 2 (ML2). As of March 31, 2025, the proportion of women at ML1 was 8.3 percent and at ML2 8.1 percent.

In accordance with section 111 (5) sentence 1 and sentence 8 AktG, the Supervisory Board defines targets for the proportion of women on the Management Board and deadlines for the achievement of these targets. On June 3, 2022, the Supervisory Board defined a target for the proportion of women on the Management Board of one person for the period from July 1, 2022 to March 31, 2027. This target has been met at the time of submission of this declaration.

In accordance with the statutory provisions in sections 96 (1), 101 (1) AktG and section 7 (1) sentence 1 no. 1 MitbestG, the Supervisory Board comprises six shareholder representatives and six employee representatives. In accordance with section 96 (2) sentence 1 AktG, at least 30 percent of the members of the Supervisory Board are women and at least 30 percent are men. As of the reporting date, the Supervisory Board had four female members, of which two were appointed by the shareholders and two by the employees. There were also eight men on the Supervisory Board, of which four were appointed by the shareholders and four by the employees. The statutory minimum quota was fulfilled in the reporting period.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

HEIDELBERG attaches great importance to employee rights and the involvement of employee representatives. The application of labor laws is supplemented by guidelines and employment contract provisions and adherence to them by employees and managers is ensured. Trusting cooperation with stakeholders and trade unions is common practice and, if necessary, leads to in-house collective bargaining agreements. The Company's own workforce is involved in the decisions and processes at HEIDELBERG, either directly or indirectly through employee representatives.

HEIDELBERG uses regular dialog formats, which take place several times a year, depending on the format, such as town hall meetings, strategy forums, works meetings and employee appraisals, in order to involve the workforce in decision-making processes or to take their needs into account in decision-making processes, such as HEIDELBERG's planning and strategy processes. This includes impacts for the Company's own workforce that may result from the reduction of GHG emissions and the transition to more environmentally friendly and climate-neutral activities. In addition, the intranet as an information platform and direct coordination with superiors are available options. In our opinion and experience, the dialog formats established at HEIDELBERG are effective instruments for incorporating the views of our own workforce into decisions and actions. Management systems for monitoring of the effectiveness are not implemented at HEIDELBERG. The human and financial resources for management are already available in the relevant departments. A specific allocation of the funds cannot be provided at this point in time.

Operational responsibility at HEIDELBERG lies with the Head of Human Resources, while strategic responsibility lies with the Management Board. Human Resources develops and implements a human resources strategy that is aligned with the corporate strategy. The tasks include recruitment, employee support, payroll, terminations, personnel development, remuneration systems, pension schemes, negotiation of labor law regulations and maintaining contact with employee representatives. HR is also responsible for employer branding, new work and diversity.

HEIDELBERG has implemented several policy documents to ensure respect for human rights among its own workforce. These include the Values of the HEIDELBERG Group, the Declaration of Principles for the Respect of Human Rights and the Code of Conduct for Employees. These documents were prepared and/or adopted in cooperation with or following review by the employee representatives. HEIDELBERG also concludes works agreements with the Works Council as an employee representative in order to take into account the interests of employees. These agreements regulate, among other things, health protection, social benefits, working hours and occupational health and safety, and contribute to respect for human rights. Various dialog formats and complaints channels make it possible to record and address the needs of the workforce.

The rehabilitation and participation of people with disabilities is important to HEIDELBERG. That is why we have released the representative for employees with disabilities from other tasks, which goes beyond legal requirements. Access to the representative for employees with disabilities is available to all employees. Interaction takes place between HEIDELBERG (Inclusion Officer) and the representative for employees with disabilities, for example as part of Company integration management. We also gain insights into the perspectives of particularly vulnerable, at-risk or disadvantaged people in our own workforce through information from our Company medical service and from the health care system provided at the German sites, which offers our workforce an independent psychological-social counseling service.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

In our opinion and experience, the aforementioned dialog formats are effective means of recognizing possible negative impacts on people in our own workforce and initiating remedial actions. If necessary, experts from the field of human resources as well as members of the Works Council, the representatives of young employees and trainees and the representative for employees with disabilities can be involved.

In the corresponding dialog formats, employees can address questions, concerns or comments directly to the management of HEIDELBERG. As part of the annual planning and strategy process, in which employees represent an important stakeholder group, relevant negative impacts can be taken into account. In the event of negative impacts, our employees can also contact the Works Council, the representatives of young employees and trainees and the representative for employees with disabilities in order to initiate remedial actions. In addition, employees (shop stewards) are available for confidential exchange, in which complaints relating to employee concerns can also be expressed and possible courses of action to improve the situation of the employee concerned can be discussed.

In accordance with the requirements of the German Supply Chain Due Diligence Act (LkSG), the HEIDELBERG website also provides access to our complaint mechanisms (ombudsman's office, SpeakUp), which make (internal and external) reporting of violations of human rights and environmental risks or violations possible. The reports can be submitted anonymously or not and are treated confidentially. The corresponding rules of procedure are published on the website. [Compliance | HEIDELBERG](#)

Verbal, telephone, email and postal reporting channels are also available for complaints. An overview of the channels is available to all employees on the intranet and website. This also includes the contact details of the respective contact persons. HEIDELBERG has procedures for handling complaints in connection with employee matters, which are individually structured.

We believe that the channels through which employees can express their concerns and needs, as well as the other procedures for remedying negative impacts, are effective because they are established and well-known, and dialog with managers takes place on a regular basis.

Parameters and targets

S1-6 Characteristics of the employees of HEIDELBERG

Unless otherwise stated, we report our key figures on our own workforce as the number of persons and as of March 31, 2025. We will not yet report on disclosures that are marked as “phased in” in the ESRS standard or that are voluntary in this financial year. All figures are based on detailed data and have not been validated by any external body.

Number of employees by gender

Gender	Number of employees (head count)
Male	8,119
Female	1,632
Other	2
Not reported	-
Total employees	9,753

Geographical distribution of employees

Country	Number of employees (head count)
Austria	68
Belgium	78
Brazil	122
Canada	81
China	963
France	137
Germany	6,184
India	84
Indonesia	73
Italy	109
Japan	174
Republic of Korea	52
Mexico	102
Netherlands	52
Poland	117
Spain	70
Switzerland	240
Thailand	52
Turkey	54
United Kingdom	137
United States of America	443
Other	361
Total employees	9,753

Number of employees by contract type

	Male	Female	Other*	Not Disclosed	Total
Number of employees (head count)	8,119	1,632	2	-	9,753
Number of permanent employees (head count)	7,703	1,554	2	-	9,259
Number of temporary employees (head count)	416	78	-	-	494
Number of non-guaranteed hours employees (head count)	-	-	-	-	-

* Gender according to employees' own statements.

The number of employees with temporary contracts includes 417 trainees.

FLUCTUATION

A total of 739 employees left the Company during the reporting period. The fluctuation rate for the reporting period was -5.8 percent.

PRINCIPLES OF DATA COLLECTION

By “employees” we mean all employees, including trainees, but excluding interns, diploma students, employees with an inactive employment contract and employees who are in the passive phase of their partial retirement. Freelancers and employees from temporary employment agencies are also not included. The deviation in the number of employees from financial reporting results from the expansion of the scope of consolidation for sustainability reporting. The definition applies to all subsequent datapoints.

The figures mentioned can be compared with the staff costs of € 818 million from the financial report, which is not part of this report. Further information can be found in the Notes to the consolidated financial statements > Notes to the consolidated income statement > Note 11 Staff costs.

We show the geographical distribution of HEIDELBERG employees (also including trainees) for countries with more than 50 employees, as this criterion was relevant first, before the criterion “for countries that account for more than 10 percent of total workforce”.

The master data of employees of all companies of the HEIDELBERG Group is managed in our centralized human resources data system. Employee data is recorded in accordance with uniform rules and definitions throughout the Group. National legislation has no influence in this regard. This applies in particular to the definition of employees with fixed-term and permanent employment contracts. Permanent employees do not have an end date in their employment contracts. Fixed-term employees, on the other hand, are all employees who have a fixed-term contract with an end date.

By definition, this also includes trainees. Employees without guaranteed working hours, referred to as non-guaranteed-hours employees, are not employed in the HEIDELBERG Group.

To calculate the fluctuation rate, we use the “BDA formula” (Bundesvereinigung der deutschen Arbeitgeberverbände / Confederation of German Employers’ Associations). According to this, the fluctuation rate is calculated by dividing the number of departures in the period under consideration (financial year) by the average number of employees in the period under consideration. The average number of employees, in turn, is calculated from the sum of the number of employees as of March 31 of the previous financial year and the number of employees as of March 31 of the current financial year divided by two.

S1-8 Collective bargaining coverage and social dialogue

At HEIDELBERG, around 93 percent of employees in the European Economic Area (EEA) are covered by collective agreements.

Fifteen collective agreements are applied in the EEA. The total percentage of our employees in the EEA covered by collective agreements and with employee representation is shown for countries with at least 50 employees, as this criterion was relevant first, before the criterion “for countries that account for more than 10 percent of total workforce”.

	Collective bargaining coverage	Social dialogue
Coverage rate	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 employees, representing >10% of the total workforce)
0–19%	Belgium, Poland	Poland, Netherlands
20–39%		
40–59%		
60–79%		
80–100%	Austria, Netherlands, France, Italy, Spain, Germany	Austria, Belgium, France, Italy, Spain, Germany

PRINCIPLES OF DATA COLLECTION

By employee representatives, we mean bodies consisting of elected employees whose legally defined task is to represent the interests of employees in the Company or in operational business. There are numerous bodies that must be legally implemented to represent employee interests, such as the Representative Committee, representatives of young employees and trainees, representatives for employees with disabilities, and the European Works Council.

The basis for calculating collective bargaining coverage and coverage by employee representatives is again the number of employees in the units as of March 31, 2025. Our employment contract templates for the companies of the HEIDELBERG Group in Germany for non-tariff employees and ML2 employees contain a clause in the employment contract referencing the collective agreements applicable to the respective company. Thus, the collective agreements also apply to these employees. HEIDELBERG has had a European Works Council since 1996.

The percentage of employees covered by a collective bargaining agreement refers to all HEIDELBERG employees in the European Economic Area.

S1-9 Diversity parameters

Gender	ML1	ML2	Total
Total	48	123	171
Female	4	10	14
Male	43	113	156
Other	1	0	1
Not reported	0	0	0

Gender	ML1	ML2	Total
Female	8.3%	8.1%	8.2%
Male	89.6%	91.9%	91.2%
Other	2.1%	–%	0.6%
Not reported	–%	–%	–%

Age	Head count	Percentage
Employees under 30 years old	1,188	12.2%
Employees between 30 and 50 years old	3,666	37.6%
Employees over 50 years old	4,899	50.2%

PRINCIPLES OF DATA COLLECTION

At HEIDELBERG, the top management level is defined as Management Level 1 (ML1) and Management Level 2 (ML2). ML1 and ML2 employees occupy the first two levels below the Management Board. The assignment of a manager to the corresponding management level follows defined rules according to the value of the activity and is independent of the hierarchical assignment of the unit they lead or their position within the organizational structure. The central HR function is responsible for ensuring that the relevant rules are observed and adhered to. Managing directors and regional managers in foreign companies are not represented in ML1 and ML2. In the matrix organization, they are subordinate to managers of the above-mentioned management level.

There is no external validation of the aforementioned key figures or individual calculation elements, except for the audit by the independent auditor.

S1-10 Adequate wages

All our employees receive adequate wages.

PRINCIPLES OF DATA COLLECTION

To verify this statement, we compared the lowest gross hourly wage per country, without taking into account additional pay components, with the corresponding relevant reference values. We primarily used the values published on Wageindicator.org as reference values. The relevant group analyzed for adequate wages comprises our salaried employees excluding trainees.

S1-14 Health and safety metrics

Number of employees who are subject to a health and safety management system based on legal requirements and/or recognized standards or guidelines	Number	7,071
	Percentage	72.5
Number of fatalities as a result of work-related injuries	own workforce	0
	non-employees	0
Number of fatalities from work-related ill health	own workforce	-
Recordable work-related accidents	Number	121
	Reportable work accidents per million working hours	12.6

PRINCIPLES OF DATA COLLECTION

The number of employees who are subject to a health and safety management system based on DIN ISO 45001 results from the following sites and companies: Wiesloch-Walldorf, Brandenburg, Amstetten, Ludwigsburg, Kiel, Langgöns, Neuss, Weiden, St. Gallen (Switzerland), Qingpu (China), Heidelberg Catering GmbH, Heidelberger Vertrieb Deutschland GmbH, Heidelberg Italia S.r.L., Heidelberg CZ & SK s.r.o., Amperfiel GmbH.

The key figure for fatalities due to work-related injuries and reportable accidents at work refers to the following sites and companies: Wiesloch-Walldorf, Brandenburg, Amstetten, Ludwigsburg, Kiel, Langgöns, Neuss, Weiden, St. Gallen (Switzerland), Sidney (USA), Qingpu (China), Heidelberg Catering GmbH, Heidelberger Vertrieb Deutschland GmbH and Amperfied GmbH. The key figure covers around 70 percent of HEIDELBERG's workforce. The relevant workforce for the content of the health and safety report is salaried employees, including trainees, plus interns. These are mostly young people who come into contact with the topics of occupational health and safety for the first time during their training and in the context of occupational health and safety instructions. They work in the same environment as the rest of the employees and are therefore subject to the same risks, so we consider them to be just as affected. We report non-salaried employees (temporary employment) exclusively in the number of work-related fatalities.

It was not possible to record the key figure for fatalities of salaried employees as a result of work-related illnesses in the 2024/2025 financial year.

S1-16 Remuneration metrics (pay gap and total remuneration)

The gender pay gap at HEIDELBERG is around 13.1 percent. It is a Group-wide gender pay gap that includes all employee categories. For the interpretation of the gender pay gap at HEIDELBERG, we refer to the above datapoints ESRS S1-6 and ESRS S1-9 and the explanations given therein.

The ratio of the remuneration of the highest-paid individual to the median remuneration of employees is around 50.9.

PRINCIPLES OF DATA COLLECTION

To calculate the gender pay gap (gap in pay between female and male employees), we calculated the gross hourly wage for each individual employee and trainee. An average gross hourly wage for women and men was calculated on this basis. The gross hourly wage includes all remuneration components, including royalties, overtime, special payments, commissions, but where relevant also remuneration in kind, provided that these are components of remuneration in the respective country. In order to mitigate short-term exchange rate fluctuations, gross hourly wages calculated in local currency were converted into euros using the average exchange rates for the financial year.

To determine the remuneration ratio (the ratio of the total annual remuneration of the highest-paid individual to the median of the total annual remuneration of all employees), the remuneration actually received in the financial year, including all additional remuneration components, was used for each salaried employee and trainee. The remuneration ratio of the highest-paid person to the median income of the employees also takes into account the actual remuneration of employees who joined or left the Company during the year, i.e. who were not employed for a full year.

S1-17 Incidents, complaints and severe human rights impacts

As part of our commitment to transparency, HEIDELBERG confirms that no serious human rights violations or cases of forced labor, human trafficking or child labor that would have required disclosure were recorded in the 2024/2025 financial year. There were also no serious violations of labor law provisions relating to discrimination or harassment that would have resulted in fines, penalties or remuneration. Therefore, there are no corresponding references in our financial reporting.

Incidents, complaints and severe human rights impacts within own workforce

	2024/2025
Incidents of discrimination, including harassment (number)	4
Complaints submitted via channels through which the own workforce can raise concerns (number)	0
Total amount of material fines, sanctions and damages related to the incidents described above (€)	0
Serious human rights incidents (number)	0
Total amount of fines, sanctions and damages related to serious human rights incidents (€)	0

PRINCIPLES OF DATA COLLECTION

Cases of discrimination, including harassment, are work-related incidents relating to discrimination and harassment, including discrimination based on gender, ethnic origin, nationality, religion, disability, age, sexual orientation or other relevant forms of discrimination. Harassment is explicitly included as a specific form of discrimination.

Only cases, complaints and incidents that are received via HEIDELBERG's official reporting channels (email, SpeakUp, ombudsman's office, shop stewards, superiors) are considered as cases of complaints or incidents at HEIDELBERG.

Cases such as forced labor, human trafficking or child labor are considered serious human rights incidents at HEIDELBERG.

To determine the key figures, reports via reporting channels were viewed and evaluated and a survey was carried out in the HEIDELBERG organization. The key figures were manually consolidated based on the reports.

There is no external validation of the aforementioned key figures or individual calculation elements, except for the audit by the independent auditor.

S4 Consumers and end-users

S4 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The topic of product safety stems from HEIDELBERG's business model and is closely linked to the production of machines. Topics in the field of action of product safety did not lead to any adjustments to HEIDELBERG's strategy or business model in the 2024/2025 financial year. HEIDELBERG has not identified any material risks or opportunities arising from the impacts and dependencies related to end-user security. Our products and services are used exclusively by machine personnel in the business-to-business (B2B) area. The health of machine personnel in print shops can be impaired by the products placed on the market by HEIDELBERG in the event of improper use and deliberate action, such as bypassing or overriding safety devices. In the context of product monitoring, it has not been established that such an issue is widespread. In the case of individual incidents related to product safety, it is understood that appropriate reviews will be enlisted to discuss, determine and implement remedial measures. In the 2024/2025 financial year, no official incidents regarding product safety were reported to HEIDELBERG.

Our products (machines) are used commercially or industrially as intended. Their operation or use therefore requires appropriate product knowledge and knowledge of the associated production processes. As a rule, machine documentation is available to employees in the print shops in electronic form (via the operating panels of the machines) or in the form of manuals. HEIDELBERG also offers the opportunity to take part in training courses on the correct handling of the products. In the case of consumables, the relevant information is provided via technical data sheets, safety data sheets and/or product labels.

The products of Heidelberg Druckmaschinen AG are designed to enable ergonomic, safe and environmentally friendly use. This includes, among other things, easily accessible operating elements, safety-relevant installations on corresponding machine components such as rotating parts, and software-supported setup processes that help to reduce paper waste.

We have not conducted any specific research to determine which consumers or end-users may be negatively affected. Machine personnel have been identified as the user group, as they are in direct contact with our mechanical engineering products and consumables and could be exposed to a possible risk of damage. This assessment is based on expert opinions.

S4 – Product safety

(NO. 15 – IMPACT) HEIDELBERG PRODUCTS COULD IMPAIR THE HEALTH OR WELL-BEING OF MACHINE PERSONNEL
HEIDELBERG's mechanical engineering products could have a negative impact on the health of end-users (machine personnel).

S4-1 – MDR-P Policy

Product safety is clearly allocated in the Business Allocation Plan and anchored in the wider organizational structure. The topic of product safety is managed centrally by the Product Safety department within Development. Among other things, there is an internal framework agreement issued by the Management Board to anchor the topic of product safety in the product development cycle. This framework agreement regulates the course of quality assurance measures within the framework of the product lifecycle in the HEIDELBERG Group as a directive “Product Lifecycle Management Process and its Quality Gates”. It describes clear targets and tasks for all functional areas, steering committees and project teams that must be achieved or completed so that a defined checkpoint, known as a quality gate, can be passed. The aim of the directive is to define a uniform approach within the HEIDELBERG Group and to make it possible to create transparency for all those involved in the process and reduce potential risks. The “PLM Process and its Quality Gates” directive is related to product safety, which was identified as part of the IRO analysis. The monitoring process for assurance takes place through the quality gates, which are stored with corresponding control plans and which are processed accordingly. The management of HEIDELBERG is responsible for implementing the directive. The directive also takes into account regulatory and internal requirements for the implementation and support of the “Product Lifecycle” directive.

Heidelberger Druckmaschinen AG is committed to respecting the human rights of end-users. This includes the principles of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the principles of the UN Global Compact and the Core Labour Standards of the International Labour Organization (ILO), as well as the United Nations Guiding Principles on Business and Human Rights. The right to health and physical integrity is regulated by standards that are laid down by law as well as in corresponding norms. If, despite this, there is client-side feedback from the end-user, the end-users are involved in the reported concern in order to be able to prepare the feedback clearly, and appropriate remedial action is taken in the event of negative impacts.

It is the aim of HEIDELBERG that the policy of product safety for consumers and end-users does not conflict with the standards mentioned in the previous paragraph. HEIDELBERG has not received any reports of incidents of non-compliance in the past financial year.

S4-4 – MDR-A Actions

As part of product monitoring, HEIDELBERG records any reports regarding product safety and discusses possible potential for product improvement. If actions are derived from this, they are coordinated in cooperation with the branches and representatives, as a direct link to the end consumer, with regard to any necessary implementation. In the 2024/2025 financial year, there were no official complaints requiring special action in the market.

Compliance with legal requirements in order to guarantee that relevant standards and regulations are met is ensured within the framework of the policies already described, such as the “PLM Process and its Quality Gates”.

At HEIDELBERG, the means to handle material impacts are integrated into the product development cycle. No special budgets are provided for this purpose. Product safety is part of an independent department within Research and Development. If reports are received, they are recorded, analyzed and, depending on the type and scope, further action is coordinated. In addition, appropriate budget estimates are calculated in order to remedy any shortage. These decisions are taken on a case-by-case basis. Furthermore, it is possible for relevant reports to be processed directly at customers as part of regular service assignments and/or defects to be remedied by maintenance measures. Service calls ensure that the products meet the mechanical requirements.

S4-5 – MDR-T Targets

HEIDELBERG has not set any specific targets for management, as the requirements in the area of product safety are derived from laws and industry standards. Instead, we focus on meeting legal and regulatory requirements and continuously improving products. In our opinion, our approach ensures that we comply with the legal framework and actively contribute to product safety.

S4-2 – Processes for engaging with consumers and end-users about impacts

HEIDELBERG has not implemented a formalized process for engaging with end-users with regard to the product safety of its products and services. Involvement in the development process is ensured through corresponding national and/or international laws and standards that have been introduced to protect consumers and encourage HEIDELBERG to bring products to market that are safe to use. If relevant reports in the area of product safety are received, they are recorded and processed.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

If reports are received as part of product monitoring, they are analyzed internally, processed and possible potential for product improvement is investigated. If actions are derived from this, they are coordinated in cooperation with the branches and representatives, as a direct link to the end consumer, with regard to any necessary implementation. This relates to official complaints as well as incidents caused by the Company or any manufacturing defects. In order to check the effectiveness of any remedial measures, incoming reports are documented and tracked within the framework of internally defined processes. After action is taken, the implementation is to be confirmed to the Product Safety department by a correspondingly responsible body.

Customers can use HEIDELBERG's representatives or sales offices, which are in direct contact with customers, as a means of communication. Through its own sales and service branches as well as sales partners, HEIDELBERG has a worldwide network of contacts that enables our customers to address feedback directly to their personal contacts on the market. Furthermore, customers and end-users can use the official reporting channels such as the ombudsman's office and SpeakUp for all types of reports. Reports are reviewed internally within the Company and allocated to the corresponding departments.

Based on the feedback from the markets in terms of machine and service technology, HEIDELBERG assumes that awareness of the reporting channels is high. For this reason, HEIDELBERG does not currently check whether customers or end-users of its products and services are informed beyond the normal level of the reporting mechanisms for processing their concerns.

Governance

Overview of identified impacts, risks and opportunities

No.	Topic	IRO ¹	Brief description of IRO	Actual/ Potential	Positive/ Negative	VC ²	Time hori- zon ³	Origin
16	G1	I	A good corporate culture positively impacts the undertaking and its employees.	Actual	Positive	O	S, M, L	HEIDELBERG Group
17	G1	I	Reports by whistleblowers could negatively impact their rights and life events.	Potential	Negative	U, O, D	S, M, L	HEIDELBERG Group
18	G1	R	Incidents of corruption and bribery could cause damage to HEIDELBERG through legal penalties, reputational damage or financial impacts.	-	-	U, O, D	S, M, L	HEIDELBERG Group
19	G1	I	Incidents of corruption could damage stakeholders, undermine trust in the organization, lead to inefficient use of resources, inhibit economic development or foster social inequality.	Potential	Negative	U, O, D	S, M, L	HEIDELBERG Group

1) (I) Impact, (R) Risk, (O) Opportunity

2) (VC) Value chain, (O) Own operations, (U) Upstream VC, (D) Downstream VC

3) (S) Short term, (M) Medium term, (L) Long term

MDR-P – G1 overview of directives

Name	Description of the most relevant content	Scope	Responsibility	Reference to international standards	Reference to IRO	Availability
Compliance Framework Directive of Heidelberger Druckmaschinen AG	The Compliance Directive of Heidelberger Druckmaschinen AG raises all employees' awareness of and obliges them to adhere to legal, moral, ethical and social principles. It provides the foundation for an efficient compliance management system (CMS) for the avoidance of criminal and civil sanctions. The directive reduces risks through the use of reporting channels, protection of whistleblowers, training programs and risk analyses.	Group	Chief Compliance Officer (CCO)	-	17, 18, 19	Corporate intranet
Compliance reporting system	The Compliance Rules of Procedure – Whistleblowing System of Heidelberger Druckmaschinen AG describes how violations of rules are reported and processed. The protection of whistleblowers through confidentiality, anonymity and the prohibition of reprisals forms a central aspect thereof. The aim is to provide confidential reporting channels in order to recognize and stop misconduct at an early stage. Third parties can make reports via the SpeakUp platform or the ombudsman's office.	Group	Chief Compliance Officer (CCO)	-	17, 18, 19	Corporate website, corporate intranet
Mission statement and values of the HEIDELBERG Group	The mission statement of the HEIDELBERG Group promotes the corporate culture and defines the self-perception of the Company. It provides the foundation for future action and supports transformation within the Company. The central aims are leadership in technology, customer satisfaction, sustainable corporate success, employee development, diversity and social responsibility.	Group	Management Board	-	16	Corporate intranet
Role charter for local/regional compliance officers	The Compliance organization of HEIDELBERG strives to achieve global adherence to directives and has appointed Local Compliance Officers (LCO) for each lead market ¹ . They support the local implementation of the compliance program and work closely together with Regional Compliance Officers (RCO) and the Compliance Office at headquarters. The aim is to expand the reach of the central Compliance organization, promote the compliance culture, improve risk detection and strengthen communication. LCOs provide feedback, share experiences and carry out inspections.	Group	Chief Financial Officer (CFO)	-	17, 18, 19	-
Compliance training concept	The compliance training concept at HEIDELBERG is part of the compliance management system (CMS) and is intended to establish a shared understanding of expectations and requirements, and to make employees aware of potential risks. Regular training is intended to ensure statutory provisions are adhered to and to promote a culture of transparency and responsibility. The training sessions cover general and specific compliance topics and are offered as e-learning, in-person training or video training. New employees undergo an onboarding process that includes mandatory training. The training is adjusted as necessary through feedback, observations or other external factors. The Compliance department monitors the application of the training content in daily work.	Group	Chief Financial Officer (CFO)	-	17	-
Handling gifts, hospitality and invitations	The policy regulates the handling of gifts, hospitality and invitations and sets minimum requirements for the conduct of HEIDELBERG employees to prevent and combat corruption, tax evasion and social security fraud.	Group	Chief Financial Officer (CFO)	-	18, 19	Corporate intranet

¹) At HEIDELBERG, countries are allocated to regions (Americas, EMEA, Greater China and Asia-Pacific). The lead markets represent individual markets within the regions.

G1 Governance

G1-1 Business conduct policies and corporate culture

PROMOTION OF CORPORATE CULTURE

To meet the constantly changing external and internal requirements, it is important to have a uniform and shared understanding of the Company values of HEIDELBERG. With that in mind, the jointly developed mission statement was rolled out internationally across all Group companies at the end of the 2022/2023 financial year. Managers acted as disseminators in this context, discussing and implementing the mission statement within their teams. Workshops or alternative communication formats, such as in-person or digital town hall meetings, were used for this purpose. An international survey with participants selected at random was conducted to evaluate the success of the rollout. Further measures to promote the corporate culture were implemented at the Wiesloch-Walldorf site in the 2023/2024 financial year, such as Family Day, on which HEIDELBERG employees were able to bring their families to the site.

COMPANY POLICY

HEIDELBERG has implemented a compliance management system (CMS) to comply with the Company's internal Code of Conduct as well as applicable laws, regulations and guidelines, and to consistently follow up on compliance violations. The CMS is based on the auditing standard (PS) 980 of the Institute of Public Auditors in Germany (IDW) and comprises seven basic elements that represent essential structural, organizational and procedural requirements for operational implementation in the HEIDELBERG Group. The aim of the CMS is to avoid compliance violations through prevention and early risk identification, and to minimize or avoid liability of and reputational damage to HEIDELBERG or its employees, managers and executive bodies. The CMS incorporates various measures and rules, with the aim of ensuring that the actions of HEIDELBERG's employees, managers and executive bodies are consistent with the applicable laws and regulations, as well as with the Group's internal values and policies.

As part of the further development of the CMS, HEIDELBERG carried out a risk analysis in the 2024/2025 financial year. The results of this analysis are used to develop proposals and measures for the implementation and improvement of internal processes, policies and training. Top-level responsibility for the implementation of the CMS lies with the Chief Financial Officer of HEIDELBERG, who is supported by the Chief Compliance Officer in the development and implementation of the strategy within the Company.

With the Code of Conduct for Employees and Business Partners and the Guidelines for the Handling of Gifts, Hospitality and Invitations, HEIDELBERG has internal regulations that comply with the principles of the United Nations Convention against Corruption. Areas that are in frequent contact with (potential) customers and business partners due to their function (e.g. Sales, Procurement and Marketing) are exposed to an increased risk of corruption and bribery.

HEIDELBERG has implemented various reporting channels so that external and internal whistleblowers can report potential compliance violations at any time and to make clarification possible. These reporting channels are designed to ensure the confidentiality and protection of whistleblowers. The Compliance Office is available as a central point of contact. In addition, HEIDELBERG offers the option of reporting confidentially and, if desired, anonymously to the SpeakUp whistleblower system.

As a neutral and independent body, the ombudsman's office working with HEIDELBERG receives complaints about compliance violations from employees or third parties and, if desired, passes them on to the HEIDELBERG Compliance Office for further processing while maintaining anonymity.

The SpeakUp system, which is operated by an independent service provider, is intended to ensure availability around the clock. Users can submit reports in their own language by telephone or online. Reports are processed by the Compliance Office.

Incoming reports are reviewed by the Compliance Office to determine whether an investigation is required. The Compliance Office ensures that all reported incidents are properly documented. All necessary information as well as the process description and contact details are shared on the intranet page of the Compliance department as well as on the Company website. This means that in addition to the information required by the German Whistleblower Protection Act (HinSchG), further information is available to the reporting person on the HEIDELBERG website.

The publicly available process description contains the individual steps that are taken when submitting a report. This also includes the usual time windows of the individual processing phases, which are also defined by the HinSchG.

All employees who report a violation are expressly protected. To protect internal whistleblowers, HEIDELBERG has implemented various measures to ensure that information is submitted confidentially and, if desired, anonymously, and to protect against potential reprisals.

In this way, HEIDELBERG stands for consistent following up on and punishment of reprisals against internal whistleblowers and third parties worthy of protection, i.e. persons connected to the whistleblower (e.g. witnesses). If the internal whistleblowers are exposed to corresponding reprisals by employees, managers or executive bodies of HEIDELBERG, HEIDELBERG will immediately put a stop to these means of pressure.

All reports received are tracked and documented by the Compliance Office. In addition to the specific measures (e.g. investigations, sanctions), the need for process and policy adjustments is also assessed and, if identified, these are implemented. In addition, the internal processing procedure is also examined and checked for potential improvement and optimization potential. Finally, the Chair of the Audit Committee is also informed at least twice a year about incidents received.

In order to make the reporting channels better known and easier to access, they are communicated in various ways within the Company. For example, a simplified presentation of the process has been provided via a flyer. In addition, employees are also informed in training about the reporting channels and how they work. Employees who have been entrusted to receive reports are given special training both before starting this role and during the course of their work.

HEIDELBERG is subject to legal requirements under national law for the implementation of Directive (EU) 2019/1937 (Whistleblower Directive), specifically the German “Act for Better Protection of Whistleblowers (Whistleblower Protection Act – HinSchG)”.

The material topics of business conduct, such as compliance principles, corruption prevention and fair supply chains (LkSG), are automatically assigned to employees with digital access in the form of mandatory e-learning courses within the first few months of starting their job and every two years thereafter via the Workday learning management system. Employees without digital access receive in-person training with video content every two years. Trainees and students receive a live presentation with the title “What is compliance?” as part of their introductory week. Later, they are given the necessary training to suit their job profile. Further details are provided in the training concept.

G1-3 Prevention and detection of corruption and bribery

In order to prevent, detect and handle allegations or incidents of corruption or bribery, all employees are made aware of these topics, primarily through training, consultations, intranet articles, the Guidelines for the Handling of Gifts, Hospitality and Invitations, the Compliance Framework Directive, the Code of Conduct for Employees and the Compliance Portal. In addition, local/regional compliance officers (see also compliance contacts) and approval requirements (e.g. for financial contributions, donations/sponsorship) have been implemented. Furthermore, as already described, various reporting channels are provided. A compliance risk analysis was carried out in the 2024/2025 financial year. The results and the status quo are reported to the Audit Committee at least twice a year. Depending on the complexity, among other factors, investigations are sometimes carried out by Compliance, but usually by Internal Audit. The heads of both departments report directly to the Management Board, so that the investigators are regularly separated from the management chain involved in the matter.

Policies are provided on the intranet, specifically in the Organization Handbook and on the Compliance Portal. Employees are informed about new or revised policies via intranet articles that are accessible to all employees. In addition, all managers are notified of policy updates via email and forward them to employees as needed.

HEIDELBERG's training concept provides for compliance and anti-corruption training for its employees, with content and formats varying depending on the target group. The eLearning course “Anti-Corruption” (approx. 75 minutes), the in-person “Compliance Training” (approx. 60 minutes) for employees in China, and the so-called “Compliance, Information Security, and Data Protection” master training (approx. 30 minutes) for employees without Workday access in Germany.

The key figure for the percentage of high-risk functions covered by training programs could not be determined in the 2024/2025 financial year.

The Supervisory Board consists of 12 members. Only the six members who are also HEIDELBERG employees will receive training.

G1-4 Confirmed incidents of corruption or bribery

In the 2024/2025 financial year, there were no convictions for violations of corruption and bribery regulations. HEIDELBERG has not paid any fines for violations of anti-corruption and anti-bribery laws.

Entity-specific disclosures – privacy and information security

Overview of identified impacts, risks and opportunities

No.	Topic	IRO ¹	Brief description of IRO	Actual/ Potential	Positive/ Negative	VC ²	Time horizon ³	Origin
20	-	I	Privacy and information security incidents could have negative impacts on HEIDELBERG and its stakeholders.	Actual	Negative	U, O, D	S, M, L	HEIDELBERG Group
21	-	R	Privacy and information security incidents could cause financial risks.	-	-	U, O, D	S, M, L	HEIDELBERG Group

1) (I) Impact, (R) Risk, (O) Opportunity

2) (VC) Value chain, (O) Own operations, (U) Upstream VC, (D) Downstream VC

3) (S) Short term, (M) Medium term, (L) Long term

MDR-P – Entity-specific disclosures – overview of directives

Heidelberger Druckmaschinen AG has established overarching directives to manage the identified impacts, risks and opportunities in the area of privacy and information security. These directives make sustainable management possible and

contribute to managing impacts, minimizing potential risks and using opportunities. Specific policies are disclosed under each identified impact, risk and opportunity.

Name	Description of the most relevant content	Scope	Responsibility	Reference to international standards	Reference to IRO	Availability
Information Security Policy	The Information Security Directive forms the Group-wide basis for the information security management system (ISMS), with which the Management Board looks to ensure the needs-based protection of all information of the HEIDELBERG Group and thus also of customers, employees and business partners.	Group	Management Board	-	20, 21	Corporate intranet
Information Security for Employees Policy	The Group-wide Information Security Directive for employees is intended to regulate the tasks and duties of each employee with regard to information security measures to be observed. The HEIDELBERG Group's target is to strengthen the trust of customers and business partners in digital solutions, avoid financial damage through information security incidents and to fulfill all legal requirements for the protection of business-critical and personal information.	Group	Chief Information Security Officer	-	20, 21	Corporate intranet
Data protection for the Heidelberg Group	The companies of the Heidelberg Group process personal data and must comply with legal regulations. The Privacy Policy is intended to ensure that all companies meet the requirements and that data is handled in a trustworthy manner. It sets minimum standards, defines responsibilities and describes the areas of application of other directives.	Group	Chief Financial Officer (CFO) or the relevant management of the country subsidiary.	-	20, 21	Corporate intranet

Policies, actions, targets

Entity-specific disclosures – privacy and information security

(NO. 20 – IMPACT) PRIVACY AND INFORMATION SECURITY INCIDENTS COULD HAVE NEGATIVE IMPACTS ON HEIDELBERG AND ITS STAKEHOLDERS.

Privacy and information security incidents could negatively influence HEIDELBERG and its stakeholders worldwide.

(NO. 21 – RISK) PRIVACY AND INFORMATION SECURITY INCIDENTS COULD CAUSE FINANCIAL RISKS.

Privacy and information security incidents could lead to sanctions and reputational damage, as well as financial risks for HEIDELBERG.

MDR-P – Policies

HEIDELBERG manages the company with various policies, principles, framework directives and guidelines in order to be able to react to impacts, opportunities and risks. The HEIDELBERG Group directives on information security, information security for employees, and privacy are specific instructions for the achievement of overarching targets and provide employees with clear rules for handling information and data. In addition to the overarching directives, HEIDELBERG has other policies for reacting to and managing identified impacts.

INFORMATION SECURITY AT HEIDELBERG

In order to protect the Company, the Information Security department aims to ensure confidentiality, integrity and availability of information, and to implement appropriate risk management. In addition, the aim is to establish, through directives, clear rules for the handling of information, to train employees, to implement technical measures, and to monitor and continuously improve processes. The implementation of the strategy is the responsibility of the Chief Information Security Officer. As part of the risk management process, relevant projects are subject to an information security risk assessment. The results are checked by the Information Security organization using an internal information security risk register. In the event of corresponding risks, the strategy of risk handling actions is coordinated with those responsible and the actions are carried out. Identified information security risks are reported to the management on a quarterly basis in the context of corporate risks. The Information Security organization meets with the Chief Executive Officer (CEO) in quarterly committees to communicate the current security status report and make decisions. The Information Security organization is supported by information security officers in various areas of HEIDELBERG.

PRIVACY AT HEIDELBERG

The responsible handling of personal data is an essential element in retaining the trust that our employees, shareholders, customers, suppliers and other business partners have in our performance and integrity. HEIDELBERG sets a Group-wide standard for the data protection-compliant handling of personal data. As data protection legislation in many countries varies to a large extent, HEIDELBERG has defined its own binding minimum standards in a Privacy Policy for the entire Group. This is intended to minimize Group-wide risks at HEIDELBERG and to enable a global, uniform framework for business activities in line with data protection regulations. In addition, the EU Data Protection Directive and Data Protection organization apply for Group companies within the scope of application of the European General Data Protection Regulation (EU GDPR) and comparable legislation such as the UK General Data Protection Regulation or revised Swiss Federal Act on Data Protection. The purpose of this European directive is to specify processes and structures derived from the EU GDPR for the processing of personal data at an appropriate level.

If a relevant legal obligation exists, affiliated companies each appoint a data protection officer. The data protection officer contributes to the protection of personal data through advice and monitoring, for example. They submit an annual activity report to the Management Board or the management of the respective affiliated company.

MDR-A – Actions

TRAINING AND ACTIONS TO RAISE AWARENESS OF PRIVACY AND INFORMATION SECURITY

The Data Protection and Information Security organizations conduct regular training and awareness-raising activities. These include mandatory e-learning units that are carried out annually in the area of information security and biennially in the area of data protection. In addition, topic-specific training courses and workshops on data protection are offered as needed on an ad hoc basis. Both departments carry out awareness-raising actions at least quarterly in order to make internal and external employees more conscious of the issues. All employees receive trainings phishing emails by way of training on an ongoing basis, on average three times a month. These help them learn in an interactive way how to deal with phishing emails correctly.

DIN ISO 27001 CERTIFICATION

HEIDELBERG operates a certified information security management system (ISMS) in accordance with the internationally recognized DIN ISO/IEC 27001 standard (valid for the Wiesloch and Kiel sites). This system enables HEIDELBERG to assess the risks and opportunities and, using a process of continuous improvement, select appropriate actions that will support the general data protection targets of confidentiality, integrity and availability. Current information, trends and projects relating to information security are annually reported to top management by the Chief Information Security Officer (CISO). HEIDELBERG ensures compliance with legal requirements and makes the Company more resilient to cyber attacks with the ISMS.

TECHNICAL REPORTING CHANNEL FOR (POTENTIAL) DATA PROTECTION INCIDENTS

HEIDELBERG has established a technical reporting channel that can be used to recognize potential breaches of the protection of personal data. Group companies within the scope of application of the EU GDPR or similar legislation report and document potential data breaches, including the details of the breach, its impact and the remedial measures taken, including any notification of a potential data breach to the relevant data protection supervisory authority.

MDR-T – Targets

HEIDELBERG has overarching targets in the context of information security and privacy, which are not published in order to protect against potential misuse of internal information.

Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the separate combined non-financial report

To the Heidelberger Druckmaschinen AG

Assurance Conclusion

We have conducted a limited assurance engagement on the separate non-financial report of Heidelberger Druckmaschinen AG for the financial year from April 1, 2024 to March 31, 2025, prepared to fulfil the requirements of Sections 289b to 289e of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this separate combined non-financial report to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "combined group sustainability report").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying combined group sustainability report for the financial year from April 1, 2024 to March 31, 2025 is not prepared, in all material respects, in accordance with Sections 289b to 289e of the HGB, the requirements of Article 8 of Regulation (EU) 2020/852 and the supplementary criteria presented by the executive directors of the Company.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the combined group sustainability report".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Emphasis of Matter – Principles for the preparation of the combined group sustainability report

Without modifying our audit opinion, we refer to the disclosures in the combined group sustainability report, which describe the principles for the preparation of the combined group sustainability report. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in Section BP-1 General basis for preparation of the Sustainability Report of the combined group sustainability report.

Responsibilities of the Executive Directors and the Supervisory Board for the combined group sustainability report

The executive directors are responsible for the preparation of the combined group sustainability report in accordance with the applicable German legal and other European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a combined group sustainability report in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the combined group sustainability report) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the combined group sustainability report, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the combined group sustainability report.

Inherent Limitations in Preparing the combined group sustainability report

The CSRD and the applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. Therefore, the executive directors have disclosed their interpretations of such wording and terms, primarily in section Disclosure in accordance with the EU Taxonomy Regulation of the combined group sustainability report. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain. As further set forth in section BP-2 Disclosures in relation to specific circumstances of the combined group sustainability report, the quantification of the non-financial performance indicators primarily for the areas ESRS E1 Scope 3 Emissions (Scope 3.1. and Scope 3.11.) are also subject to inherent uncertainties due to limited data availability and the necessity of estimations.

These inherent limitations also affect the assurance engagement on the combined group sustainability report.

German Public Auditor's Responsibilities for the Assurance Engagement on the combined group sustainability report

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the combined group sustainability report has not been prepared, in all material respects, in accordance with

the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the combined group sustainability report.

- As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:
- obtain an understanding of the process used to prepare the combined group sustainability report, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the combined group sustainability report.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability

information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the combined group sustainability report
- inquired of the executive directors and relevant employees involved in the preparation of the combined group sustainability report about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the combined group sustainability report, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the combined group sustainability report
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain
- performed analytical procedures and made inquiries in relation to selected information in the combined group sustainability report
- conducted site visits
- considered the presentation of the information in the combined group sustainability report
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the combined group sustainability report.

Restriction of Use / Clause on General Engagement Term

This assurance report is solely addressed to Heidelberger Druckmaschinen AG.

The engagement, in the performance of which we have provided the services described above on behalf of Heidelberger Druckmaschinen AG, was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of January 1, 2024 (www.kpmg.de/AAB_2024). By taking note of and using the information as contained in our report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Stuttgart, 3 June 2025

KPMG AG
Wirtschaftsprüfungsgesellschaft

Mokler
Wirtschaftsprüfer
[German Public Auditor]

Beyer
Wirtschaftsprüfer
[German Public Auditor]

**Heidelberger Druckmaschinen
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