



ALWAYS ON THE MOVE.

SUSTAINABILITY STATEMENT 2024

iwis SE & Co. KG

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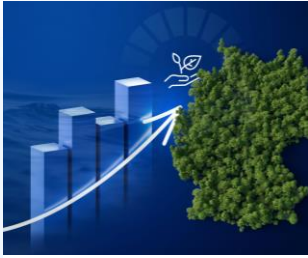
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Foreword

by Dipl.-Kfm. Johannes Winklhofer (Executive Board Member)



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As a global technological leader across various industries, we provide our customers and business partners with sustainable solutions. Together, we tackle the challenges of the future!

- Founded in 1916 and family-owned in its fourth generation, the company employs more than 1,900 people across 27 locations. The headquarters of iwis is in Munich. iwis is a leading provider of highly precise components and systems for the automotive and industrial sectors. As a global partner, we develop and manufacture innovative solutions for various industries, including automotive, mechanical engineering, packaging, printing, food, photovoltaics, and many others. Sustainability is a core element of iwis' corporate management, integrating social, environmental, and economic aspects.
- High innovation capability and strong customer orientation form the basis of our success across three divisions:
 - **iwis mobility systems** produces control, camshaft, balance shaft, and oil pump drives for the automotive industry. Additionally, complex, customized electrical systems are manufactured.
 - **iwis antriebssysteme** manufactures precision roller and conveyor chains for industrial applications in machinery and plant engineering, packaging, printing, and food industries, as well as conveyor technology. Furthermore, iwis drive systems supplies roller chains, agricultural machinery chains, specialty and flyer chains, hinge tape and mat chains, sprockets, and accessories.
 - **iwis smart connect** develops and produces highly precise stamped parts for electrical and electronic connection technology in large series. Our contact elements, EMC shields, and mechanical functional parts are used worldwide in the automotive industry, energy technology, and machinery and plant engineering.
- This sustainability report is based on the CSRD pilot report, covering a total of 405 data points for the 2024 financial year.

Patience Responsibility
Geduld Commitment Ambition Wissbegierde
Kundenorientierung Reason
iWIS Engagement
Vernunft Circumspection
Umsicht Verantwortung
Passion Customer Service Freude
Competence Ehrgeiz



GENERAL INFORMATION

Global Player with Local Presence since 1916

27


sites worldwide


1.900

employees



 iwis drive systems

 iwis mobility systems

 iwis smart connect

Basics 2025

Name	iwis SE & Co. KG		
Headquarter	Albert-Roßhaupter-Straße 53, 81369 München		
Established	1916	Employees	1.800 + 70 trainees
Plants	Plant München, DE	Plant Pinghu, CN	
	Plant Landsberg am Lech, DE	Plant Suzhou, CN	
	Plant Sontra, DE	Plant Whitestown, US	
	Plant Wilnsdorf, DE	Plant Murray, US (Joint Venture mit Daido)	
	Plants Kaufbeuren, DE	Plant Oradea, RO	
	Plant Rieden, DE	Subsidiaries in Brazil, Canada, England, France, India, Italy, Japan, Korea, Spain, Switzerland, Turkey	
	Plant Strakonice, CZ		
	Scope of the sustainability statement	The sustainability statement includes data from all iwis plants, while the data from the subsidiaries has been excluded as it is not material in terms of sustainability. The report contains information about the company and is supplemented by disclosures on material impacts, risks and opportunities arising from direct and indirect business relationships in the upstream and downstream value chain.	

Plants worldwide

Plant Munich (Headquarters), Germany



iwis mobility systems



▪ Plant Landsberg, Germany

▪ Plant Pinghu, China

▪ Plant Murray, USA



▪ Plant Oradea, Romania

Plants worldwide

iwis antriebssysteme



- **Plant Wilnsdorf,**
Germany



- **Plant Sontra (agrisystems),**
Germany



- **Plant Strakonice,**
Czech Republic



- **Plant Suzhou,**
China



- **Plant Whitestown, USA**

Plants worldwide

iwis smart connect



- **Plant Rieden, Germany**

iwis e-tec



- **Plant Kaufbeuren 1+2, Germany**

- **Plant Kaufbeuren 3+4, Germany**

Company business areas

iwis antriebssysteme



- Precision chains, sprockets and chain tensioners for power transmission and conveyor technology
- Agricultural chain systems as well as technical service provider for agricultural technology

iwis mobility systems



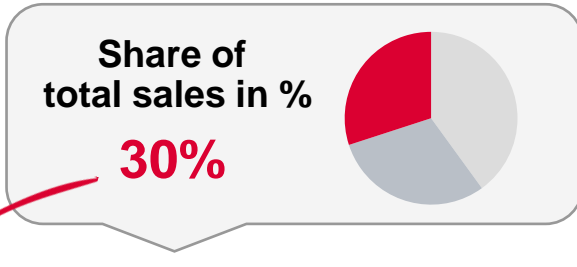
- Timing drive systems, camshaft drives, mass balancing mechanism and oil pump drives for the automotive industry
- Complex mobility systems with integrated electronics, gears and e-motors
- Automotive Aftermarket

iwis smart connect iwis e-tec



- High-precision sheet metal, stamping and bending technology: electrical connection technology (press-fit, IDC insulation displacement technology, high-current technology) housings, shields, busbars
- Stamped parts overmolded on the belt, overmolded assemblies or assembled multi-component parts

iwis today



iwis antriebssysteme

Roller chains



Attachment chains



Agri chains



Sprockets



CCM-S



iwis today

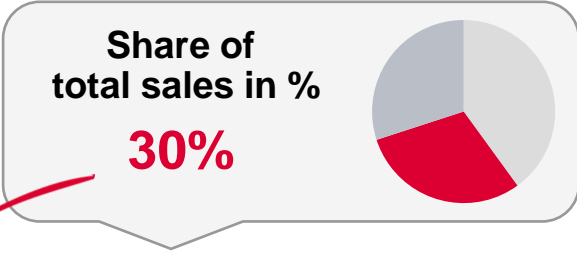
Share of total sales in %
40%



iwis mobility systems

Timing chains	Timing drives	Oilpump drives	Tensioners	Aftermarket

iwis today

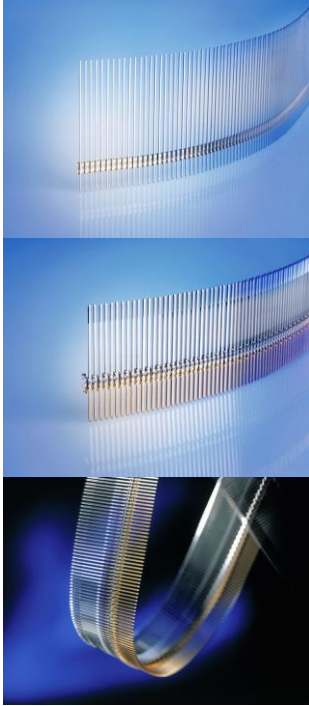


iwis smart connect und iwis e-tec

Stamped and bent parts



Press-fit and wire pins




Busbars



Contacts



Shields/Housings

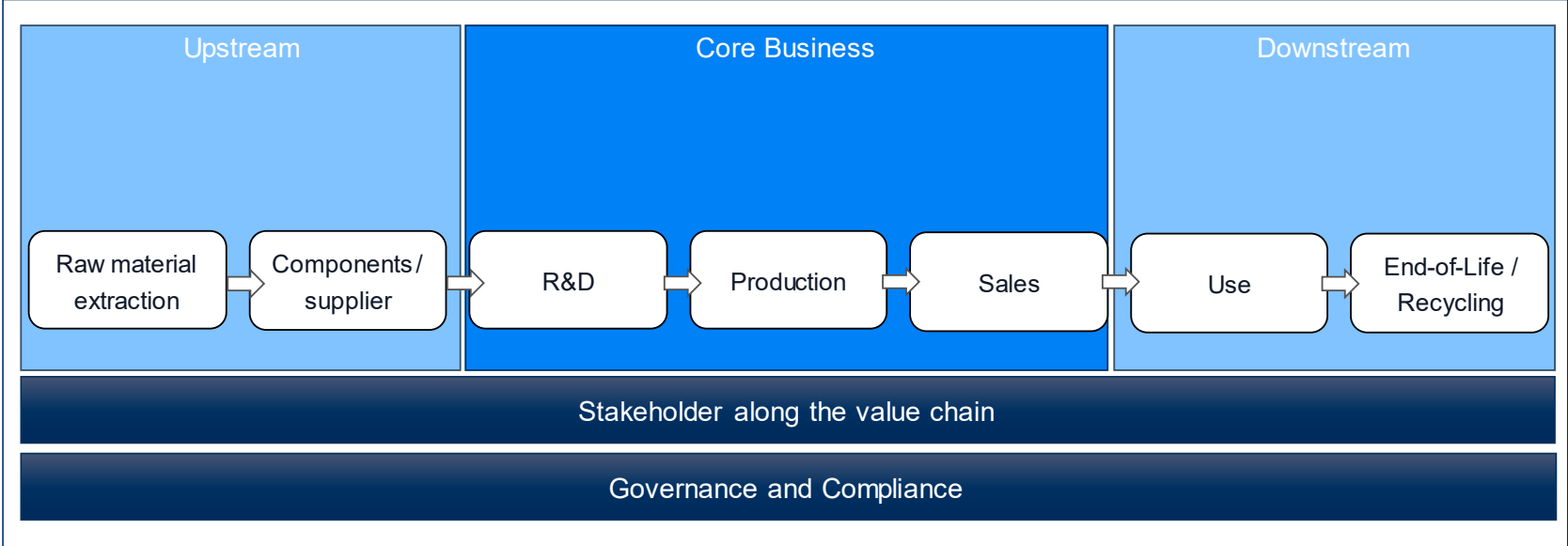


Mechanical and electro-mechanical components



iwis value chain

iwis has a well-integrated and efficient value chain that extends from the procurement of raw materials to the delivery of end products to B2B customers. Close relationships with suppliers and sales partners as well as customized solutions for end users are crucial to the company's success.



Our core competence: production



Key stakeholders in the context of the sustainability statement

The prioritized and most important stakeholders in the context of the sustainability declaration include:



Affected Groups:

- Customers: benefit from durable, high-quality products
- Suppliers: shape material quality and production availability
- Employees: are key drivers of quality and innovation
- Local communities: are influenced by corporate actions
- Associations: monitor compliance with standards and regulations

Users of sustainability statements:

- Financial institutions: as investors with a long-term focus
- Regulatory authorities: to monitor compliance with legal requirements
- All stakeholders: use reports to assess the company's impact

Communication with stakeholders



iwis actively involves its stakeholders by holding regular meetings, hearings and consultation processes. The company also uses online social media platforms and participates very actively in external events. This involvement includes different categories of stakeholders, such as customers providing feedback on products and services, suppliers involved in improving the supply chain, as well as associations and local communities.

The administrative, management and supervisory bodies of iwis are regularly and identically informed about the views and interests of the stakeholders concerned with regard to the company's sustainability-related impacts. This is done through reports, presentations and regular meetings in which the most important concerns and expectations of stakeholders are discussed and incorporated into strategic planning.

iwis uses various tried-and-tested tools to present its sustainability performance and communicate progress to stakeholders. The sustainability aspects of the company and its key players in the value chain are regularly assessed and transparently disclosed. iwis uses established industry-wide platforms to demonstrate its progress towards carbon neutrality. Sustainability profiles and associated questionnaires are systematically updated at least once a year.

Current Certificates, awards and public appreciations

IATF 16949:2016

The image displays six IATF 16949:2016 certificates and annexes. Each certificate is issued by TÜV Rheinland and covers different divisions of iwis mobility systems GmbH & Co. KG. The certificates include details such as the certificate number, the scope of the certification, and the validity date. The divisions covered include:

- iwis mobility systems GmbH & Co. KG, Division 10 (Design and Manufacturing of Powertrain Components)
- iwis mobility systems GmbH & Co. KG, Division 11 (Design and Manufacturing of Powertrain Components)
- iwis mobility systems GmbH & Co. KG, Division 12 (Design and Manufacturing of Powertrain Components)
- iwis mobility systems GmbH & Co. KG, Division 13 (Design and Manufacturing of Powertrain Components)
- iwis mobility systems GmbH & Co. KG, Division 14 (Design and Manufacturing of Powertrain Components)
- iwis mobility systems GmbH & Co. KG, Division 15 (Design and Manufacturing of Powertrain Components)

valid until 01/2028 09/2027 09/2027 09/2027 04/2025

ISO 9001:2015

The image shows an ISO 9001:2015 Certificate issued by TÜV Rheinland to iwis mobility systems GmbH & Co. KG. The certificate covers the scope of Design, development, manufacturing and sales of powertrain components and manufacturing of precision electronic connectors. The validity date is 01/2028.

valid until 01/2028

The image shows an Annex to certificate and a Certificate of Approval for iwis antriebsysteme GmbH & Co. KG. The Certificate of Approval is issued by LRQA and covers the scope of Design, development, manufacturing and sales of powertrain components. The validity date is 03/2026.

03/2026

ISO 14001:2015

The image shows an ISO 14001:2015 Certificate issued by INTECHNICA to iwis mobility systems GmbH & Co. KG. The certificate covers the scope of Design and manufacturing of drive shafts, chain drives and timing belts. The validity date is 11/2026.

11/2026

The image shows an Annex to certificate for iwis smart connect GmbH. The certificate covers the scope of Design, development, manufacturing and sales of powertrain components and manufacturing of precision electronic connectors. The validity date is 12/2026.

12/2026

The image shows an ISO 14001:2015 Certificate issued by INTECHNICA to iwis smart connect GmbH. The certificate covers the scope of Design, development, manufacturing and sales of powertrain components and manufacturing of precision electronic connectors. The validity date is 12/2026.

12/2026

ISO 50001:2018

The image shows an ISO 50001:2018 Certificate issued by INTECHNICA to iwis mobility systems GmbH & Co. KG. The certificate covers the scope of Design, development, manufacturing and sales of powertrain components and manufacturing of precision electronic connectors. The validity date is 11/2025.

11/2025

The image shows an Annex to certificate for iwis mobility systems GmbH & Co. KG. The certificate covers the scope of Design, development, manufacturing and sales of powertrain components and manufacturing of precision electronic connectors. The validity date is 11/2025.

11/2025

Current Certificates, awards and public appreciations

Familienlöwe



Award Winner 2018

General Motors' 2018 Supplier of the Year



Award Winner 2018

John Deere "Achieving Excellence Partner Level" Award



Award Winner 2018, 2019, 2020, 2021, 2022, 2023

Hall of Fame John Deere



Member since 2024

Capital – Beste Ausbilder Deutschlands



Award Winner 2017, 2018, 2019 and 2020

TOP 100



Award Winner 2023

BAYERN'S BEST 50



Award Winner 2019

Familienpakt Bayern



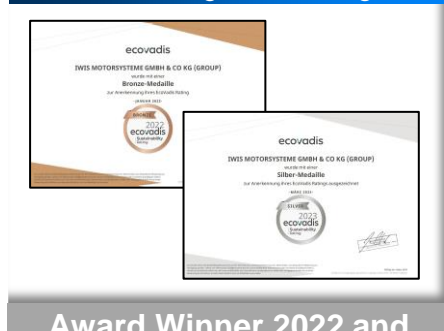
Member 2019

Foton Cummins Best VPI Project Development Award



Award Winner 2019

ecovadis "Silber-Medaille" und "Bronze-Medaille" für Nachhaltigkeitsleistung



Award Winner 2022 and 2023

Erfolgreich. Familienfreundlich



Award Winner 2023

Best quality supplier of Yunnei



Award Winner 2024

Certificates & ratings in the context of sustainability

Legend	 present	 planned	 Not present, not required
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	HQ	Division mobility systems				Division antriebssysteme				Division smart connect	
OEs	iwis SE & Co. KG	iwis mobility Systems GmbH & Co. KG	iwis mobility Systems (Pinghu) Co. Ltd.	iwis mobility Systems s.r.l.	iwis-daido LLC	iwis antriebssysteme GmbH & Co. KG	iwis antriebssysteme GmbH	iwis drive Systems (Suzhou) Co. Ltd.,	iwis drive Systems LLC	iwis e-tec GmbH	iwis smart connect GmbH
Country	Germany	Germany	China	Romania	USA	Germany	Germany	China	USA	Germany	Germany
Plants	Munich	Munich & LL	Pinghu	Oradea	Murray	MUC	Wi&So	Suzhou	Indianapolis	Kaufbeuren	Rieden
ISO 14001	+	+	+	+	planned	+		+		+	+
ISO 50001	+	+		+		+				planned	planned
ISO 45001		+	+	+							
CCF	+	+	+	+	+	+	+	+	+	+	+
EcoVadis	+	+	+	+	+	+	+	+	+	+	+
Integrity-Next	+	+	+	+	+	+	+	+	+	+	+
NQC / SAQ 5.0		+	+	+							
CDP		+									+

Our Corporate Philosophy

10 Golden Rules for those striding ahead



In 1895, company founder **Johann Baptist Winklhofer** (1859-1949) formulated his “Ten Commandments for people striding ahead”, at the same time laying the foundations for a philosophy that still motivates us today: we aim to keep moving, to expand and develop, and to stride ahead!

- 1 A fundamental requirement is a thorough understanding of your profession.
- 2 Make it your ambition to do everything better than anybody else.
- 3 Hold fast to the principle that the customer must be given the best value for money.
- 4 It should always be passion that drives you, not the desire to make money.
- 5 Always use the latest working methods and the best equipment available. Read and recommend professional journals. Attend trade fairs and exhibitions.
- 6 The majority of the money earned must be used to purchase resources that promote the company's advancement.
- 7 Put the right man in the right position.
- 8 Live modestly to start work early with a clear mind.
- 9 Accept the idea that you cannot, and need not, win every order. In this way, you will protect yourself against losses and earn the respect of your competitors.
- 10 Finally comes a large portion of patience – this will enable you to wait for your efforts to bear fruit, even if things look pretty hopeless at first.

Philosophy for those striding ahead

Corporate philosophy, management philosophy, staff philosophy



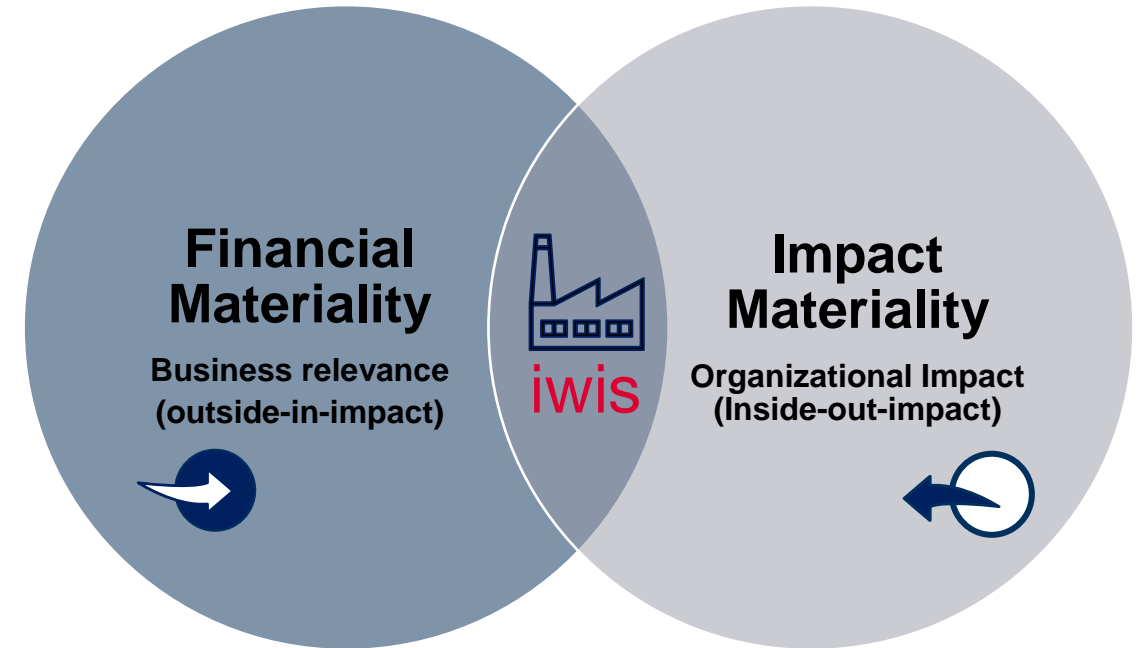
Double materiality assessment (DMA)

Patience Responsibility
Geduld Commitment Ambition Wissbegierde
Kundenorientierung Reason
Kompetenz Engagement
iWIS Circumspection
Vernunft Verantwortung
Umsicht Customer Service Freude
Passion Ehrgeiz
Competence



Principle of double materiality

- In order to identify the strategically relevant sustainability topics at iwis, we apply the principle of double materiality in accordance with the European Sustainability Reporting Standards (ESRS) ESRS1 Chapter 3. According to this principle, topics are considered material if they have an impact on people and the environment (impact materiality) and/or if risks or opportunities related to sustainability have a financial impact on our company (financial materiality). We identify, assess, prioritize and monitor these impacts, risks and opportunities (IROs) in a comprehensive materiality process.
- To identify IROs, we carried out a comprehensive context assessment. First of all, topics (and/or IROs) with a connection to sustainability that were previously focused on in our sustainability management were validated using the principle of double materiality. This collection was supplemented by an additional assessment of all business activities, including consideration of relevant trends, industry-specific findings and other regulatory developments, to include further topics and IROs. A comprehensive collection of relevant IROs was finalized and then evaluated in a participatory manner with internal stakeholders as part of workshops and interviews.



Materiality assessment process

The main steps and methods were

1. Identification of impacts, risks and opportunities: iwis identified the material impacts of its activities on the environment and society as well as the financial risks and opportunities.
2. Assessment of materiality: This was done by analyzing the identified aspects in terms of their significance for the company and our stakeholders as well as the “severity” of their impact. Various methods such as stakeholder surveys and risk analyses were used for this.
3. Prioritization and monitoring: The material topics were prioritized. In order to continuously monitor these and ensure that they are addressed appropriately, iwis plans to further implement this process in the existing due diligence processes and our management approaches.
4. Documentation and reporting: iwis has documented in detail the methods and assumptions applied, including the data sources used and the level of detail of the assumptions, and published these as part of this report.



- Company analysis
- List of topics
- Stakeholder interviews

- Coordination with iwis risk management for the rating scales

- Identification of further IROs
- Initial evaluation of selected IROs

- Assessment of all collected IROs according to CSRD

- Development of a preliminary materiality matrix for identifying key focus topics

- Finalization of the materiality matrix in a materiality workshop

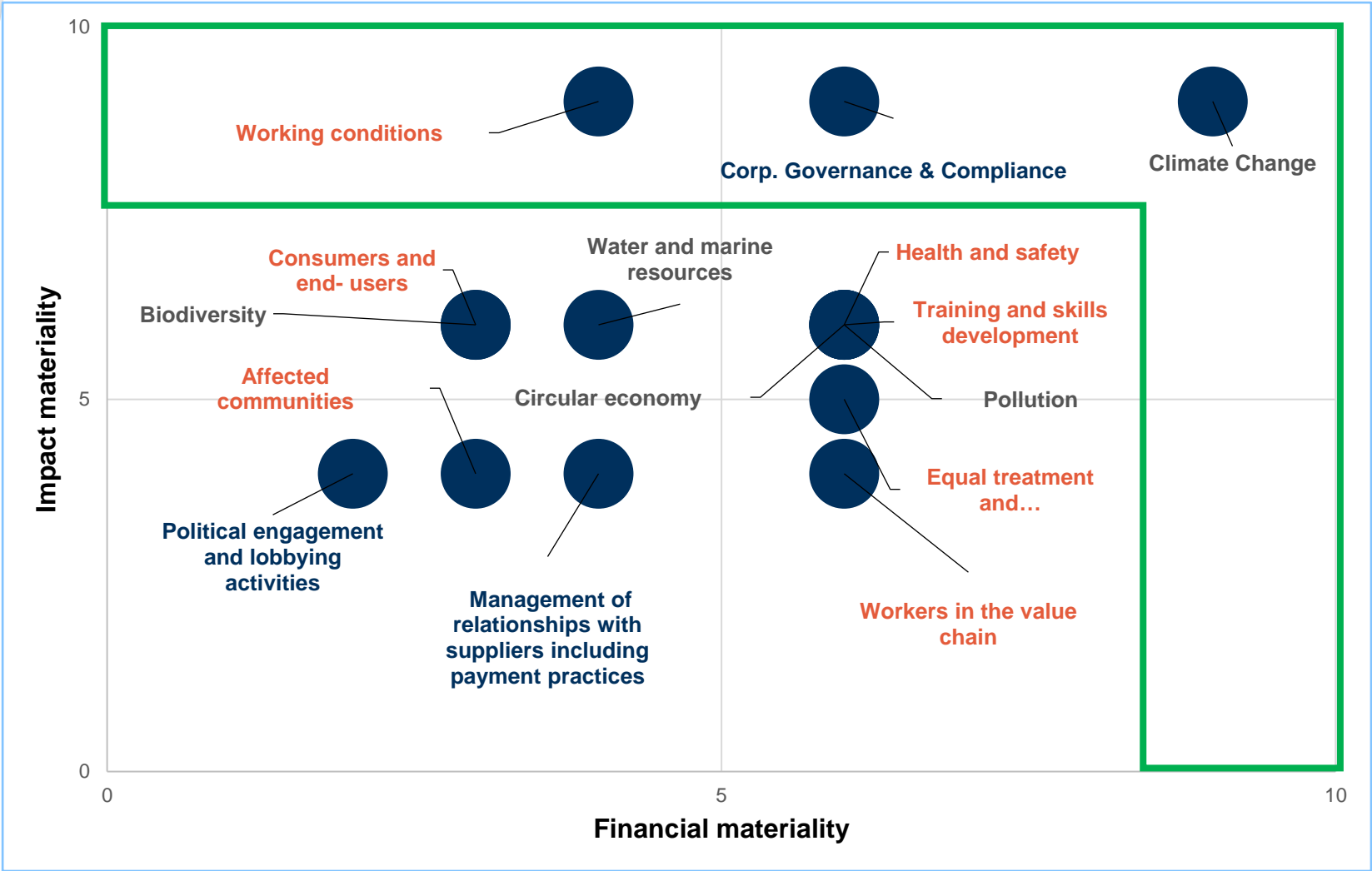
Materiality assessment parameters

- Our materiality assessment takes our entire value chain into account and analyzes our business activities - and relationships - holistically. This means that no specific activities, business relationships or geographical circumstances were excluded when considering the overall impact. Due to our production in other countries such as China, the US and Romania, our assessment also includes locations outside Germany and ensures that impacts outside our primary sphere of influence are also considered, as well as those that are not caused directly by us but by our business relationships. To identify further impacts, we consulted both internal and external stakeholders. External stakeholders included, for example, representatives of industry associations. Internally, for example, the management and relevant specialist departments were consulted.
- In total, we identified and evaluated **120 IROs**.
- We consider impacts on people and the environment to be material as soon as they exceed the defined threshold. In the case of actual negative impacts, materiality is based on the severity of the impact; in the case of potential negative impacts, it is based on the severity and probability of occurrence of the impact. Positive impacts are classified according to their extent and scope, as well as the probability of occurrence in the case of potential positive impacts.
- Overall, the entire materiality process is subject to a strict control procedure. The final results of the materiality assessment were validated by several bodies (1. by internal experts, 2. by the highest management level - the Executive Board of iwis) and the entire process is incorporated into our company's existing due diligence processes and our management approaches.
- In the 2024 reporting year, we introduced a systematic and participatory process for determining materiality for the first time. The results of the materiality assessment are to be reviewed annually in future. The assessment itself is to be repeated if our business model changes significantly and a new materiality assessment is required as a result (e.g. due to business combinations). However, the assessment should be carried out again after three years at the latest.

The consolidated materiality assessment

The main impacts of iwis and its own activities and along the upstream and downstream value chain focus on three key sustainability issues:

1. Climate change
2. Own workforce
3. Corporate Governance und Compliance



Material sustainability matters

ESRS G1: BUSINESS CONDUCT

- Corporate culture
- Corruption and bribery



ESRS E1: CLIMATE CHANGE

- Climate change adaptation
- Energy

ESRS S1: OWN WORKFORCE

- Working conditions

Overview of all material IROs

The material IROs that we have identified are already having a significant impact on our business model, our value chain and our strategic priorities and decision-making processes and will continue to do so in the future.

Negative impacts		Value chain
E1	Negative contribution to climate change through GHG emissions (Scope 1&2) in own production and R&D of all iwis business units (e.g. energy-intensive production step of heat treatment with simultaneous use of fossil fuels)	Entire value chain
E1	Negative contribution to climate change through GHG emissions (Scope 3.1) from purchased goods and services (e.g. energy-intensive production of steel)	Entire value chain
Positive impacts		
S1	Positive impact on the workforce through stable and steadily rising wages negotiated by the trade unions (including regular review and adjustment if necessary)	Core business
G1	Positive impact on compliance with all regulations and laws in the iwis Group	Entire value chain
Risks		
E1	Risk of loss of sales in the Automotive division due to lower demand for combustion engines	Core business
Opportunities		
E1	Opportunity through increased sales and rising demand for clean-tech products (consequently: greenhouse gas reduction), which iwis smart connect supplies (demand for photovoltaics & e-cars will increase)	Core business

Resilience analysis



- The resilience analysis was carried out using a combination of internal assessments, stakeholder interviews and external consulting. Both qualitative and quantitative data was collected and analyzed in order to obtain a comprehensive picture of the company's resilience.
- The results of this analysis are incorporated into iwis' strategic planning and risk management to ensure that the company can manage its key impacts and risks and take advantage of its key opportunities.
- This comprehensive analysis shows that iwis is well positioned to meet the challenges and opportunities of the future and ensure its long-term sustainability and competitiveness.

The role of the administrative, management and supervisory bodies

- The members of the Executive and Supervisory Bodies have extensive experience in corporate governance. They monitor, manage, and supervise the company's impacts, risks and opportunities (IROs) through fixed governance processes and structured reporting channels.
- Each member of the Executive Body has established formal governance processes for their respective areas of responsibility to improve the oversight of IROs. Where responsibility for specific topics has been delegated to employees or governance functions—such as the Compliance Committee—these are assigned clear reporting duties. To ensure continuous awareness within the Executive Body, reporting occurs on a monthly, quarterly or annual basis, depending on the topic and governance structure. Where necessary, responsible individuals also report directly to the entire Executive Body and to all managing directors of the iwis Group divisions during Holding Executive Body meetings.
- If specific risks are identified, the Risk Committee is subject to additional reporting obligations. This committee consists of members of the Executive Body, divisional managing directors of the iwis Group, other managing directors, and the heads of all relevant administrative functions (e.g. Controlling, Legal, Sustainability), as well as other managers responsible for risk management. The committee meets twice a year to discuss, analyse and evaluate IROs, with a particular focus on their probability of occurrence and the severity of potential impacts.
- According to the Articles of Association, the Supervisory Body is intended to support the Executive Body and has extensive rights to information. It is responsible for approving the business and investment plans for the upcoming financial year and must be consulted and give approval before any major decisions or transactions are made. This gives the Supervisory Body a prominent role within the iwis Group's governance system.
- The Supervisory Body is regularly informed about the iwis Group's IROs during its meetings. This includes reports from the heads of key functions such as IT, Sustainability and Legal, who provide overviews of material developments, impacts, opportunities and risks in their respective areas. The Supervisory Body meets regularly three times per year, with additional meetings held when required. A meeting of the full Supervisory Body of the iwis Group takes place at least once annually.

Corporate reporting structure

- A fixed reporting structure has been established in the company for years :
 - The management of the iwis Group's three divisions hold regular division and department head meetings with their teams. The managing directors themselves provide comprehensive monthly reports at the Executive Management Board Holding and Executive Management Board meetings of the respective division, which are also attended by the members of the Management Board and the heads of Human Resources and Legal.
 - The Risk Committee meets at least twice a year with the participation of iwis Group management.
 - The Executive Management Board and the risk managers agree on the development of risks and decide whether risk reporting is effective. A compliance risk analysis of the entire iwis Group is carried out annually by an external law firm. The managing directors of the divisions are also interviewed in detail and the results of the analysis are evaluated and discussed with them. Progress, status reports and sustainability ratings are regularly presented at management meetings and advisory board meetings. New measures and objectives are discussed and adopted at these meetings.
- In the reporting year, the Legal department presented various new laws, particularly in the area of sustainability, at various meetings of the Group Executive Board and clarified significant changes in legislation. The Sustainability department also reported on sustainability issues accordingly. The CSRD, the LkSG, the CSDDD, the EUDR and CBAM, among others, were discussed in detail. The main impacts, risks and opportunities were discussed, and adaptation strategies and implementation measures were implemented where necessary. Risks relating to the LkSG and compliance, among other things, were regularly discussed in the Risk Committee. The Advisory Board's Personnel Committee is involved in decisions on appointments to Management Board positions or managing director positions at leading companies in the iwis Group, such as the parent companies of the various divisions.

Sustainability expertise and skills

- The CSRD core team consists of four members: the Group Chief Financial Officer, the Chief Human Resources Officer, the General Counsel and the Vice President Group Technologies as well as the Head of Sustainability Management. The extended iwis team, including management, risk management, purchasing and technical managers, was already involved in the double materiality analysis. This analysis served to identify and assess significant impacts, risks and opportunities. Therefore, the administrative, management and supervisory bodies ensure the availability of appropriate skills and expertise to monitor sustainability aspects, particularly with regard to material impacts, risks and opportunities.
- The Chairman of the Management Board, Mr. Johannes Winklhofer, has been dealing with the topic of sustainability as part of his entrepreneurial activities for 25 years and has attended or led various training courses on the subject. He has also promoted this topic as a member of the board of bayme vbm.
- The company's Chief Financial Officer, Mr. Uwe Kastner, and the Chairman of the Supervisory Board and Advisory Board, Dr. Peter Kreisfeld, also have knowledge of sustainability due to their many years of entrepreneurial activity. The iwis Group's Advisory Board, the company's Management Board and the managing directors of the iwis Group's three divisions are informed at least once a year by the Head of Sustainability about the impacts, risks and opportunities, the implementation of due diligence obligations and the results and effectiveness of the concepts, measures, key figures and targets adopted to address these aspects.

Statement on due diligence

- The iwis Group has issued a declaration of principles and made it available to the public on its website.
- The Group has appointed "responsible persons" for the areas of human rights and environmental rights in its own business area and in the supply chain, as well as a Human Rights Officer in accordance with the German Supply Chain Due Diligence Act (GER: LkSG). The responsible persons ensure compliance with the due diligence obligations in their areas. They report regularly to the management of the companies and to the Human Rights Officer, who in turn reports to the Executive Board and management at least once a year and as required. In addition, risk analyses are carried out at least once a year and on an ad hoc basis in the company's own business area and at suppliers. Any deviations that arise are clarified with the suppliers concerned and efforts are made to end the violation. In the company's own business area, a breach would be terminated immediately.
- Regular training courses on compliance-related topics are held in our own business division. In addition, an electronic whistleblower system has been set up that can be used by iwis employees worldwide as well as by external third parties. This also allows reports related to the German Supply Chain Due Diligence Act to be submitted. If desired, submissions can be made completely anonymously. All reports received are reviewed, investigated, and processed by the members of the Compliance Committee.

Patience Responsibility
Geduld Commitment Ambition Wissbegierde
Kundenorientierung Reason
KOMPETENZ iWIS Engagement
Vernunft Circumspection
Umsicht Verantwortung
Passion Customer Service
Competence Freude Ehrgeiz



EU-Taxonomy

Identification of the taxonomy-eligibility of activities

- The EU Taxonomy is a central instrument within the framework of the Green Deal and the sustainable finance initiative. It supports the transition to a sustainable economy and enhances access to capital by promoting a transparent sustainability strategy of companies.
- iwis is required to disclose information on turnover, capital expenditures (CapEx), and operating expenditures (OpEx) associated with environmentally sustainable economic activities. The EU Taxonomy Regulation sets out criteria to determine whether an economic activity qualifies as environmentally sustainable with respect to six environmental objectives
- As iwis carries out several investments in environmentally sustainable economic activities across the Group, both CapEx and OpEx are considered at the level of iwis SE & Co. KG. Apart from this extension, the consolidation scope remains largely consistent with the disclosures under ESRS 2, ESRS E1, ESRS S1, and ESRS G1, and includes the production sites of the iwis Group worldwide.
- At iwis, the identification of the taxonomy-eligibility of specific economic activities is carried out using a top-down approach involving relevant departments. An interdisciplinary team consisting of the Sustainability Management, Finance, and Controlling departments retrospectively analyses the activities of the 2024 financial year to identify taxonomy-eligible economic activities.
- The iwis business model was analysed in the context of implementing the requirements of the EU Taxonomy. One of the main business activities, the 'manufacture of automotive and mobility components', is covered by the activities listed in the current version of the Delegated Acts.
- The EU Taxonomy Regulation distinguishes the classification of capital and operating expenditures into the following three categories:
 - Category A: Expenditures related to assets or processes associated with taxonomy-aligned economic activities.
 - Category B: Expenditures that are part of a (CapEx) plan aimed at expanding taxonomy-aligned economic activities or transforming taxonomy-eligible activities into taxonomy-aligned ones.
 - Category C: Expenditures related to the acquisition of outputs from taxonomy-aligned economic activities and to individual measures enabling the target activities to be carried out in a low-carbon manner or leading to the reduction of greenhouse gas emissions
- For the 2024 financial year, capital and operating expenditures were classified into Categories A and B. The reported economic activities are primarily focused on the environmental objectives 'Climate Change Mitigation' and 'Climate Change Adaptation'. As part of the data collection and reporting process, it was ensured that each economic activity is clearly assigned to a specific EU Taxonomy activity to avoid double counting.

Identification of the taxonomy-alignment of activities

- To verify the taxonomy-alignment of the relevant activities, the technical screening criteria were analysed. In order for a taxonomy-eligible activity to qualify as taxonomy-aligned, the following requirements must be met:
 - Compliance with the technical screening criteria for making a substantial contribution to the respective environmental objective ('Substantial Contribution').
 - Compliance with the technical screening criteria for avoiding significant harm to other environmental objectives ('Do No Significant Harm', DNSH).
 - Compliance with minimum safeguards ('Minimum Safeguards').
- Compliance with the technical screening criteria is generally assessed individually for each activity. The assessment of DNSH compliance (Do No Significant Harm) in connection with Appendix A ('Climate Change Adaptation') will be carried out centrally for the taxonomy-eligible activities in future reporting periods. The climate resilience assessment is still in the planning phase and has not yet been conducted. Consequently, no investment plan has been established to implement adaptation solutions that address the material physical climate risks of the activities, as outlined in Annex II, Appendix A. For this reason, this criterion was assessed as not met for all taxonomy-eligible activities.
- In assessing and ensuring compliance with the minimum safeguards, iwis relies on established group-wide processes, documentation, and policies (see Governance section, ESRS G1). iwis is actively committed to upholding laws, codes of conduct, and human rights. The assessment of potential violations of human rights among our employees and within our supply chain is embedded in our annual risk management process. Through its compliance programmes, iwis actively engages in anti-corruption efforts and stands for fair competition. By implementing appropriate monitoring measures, iwis ensures that the requirements related to the minimum safeguards under the EU Taxonomy are met.
- Based on the conducted analyses, no economic activities were found to meet the criteria for taxonomy alignment in the 2024 reporting year.

EU Taxonomy Metrics

Turnover

Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover (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 and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Category (enabling activity) (19)	Category (transitional activity) (20)
Text		Thousands €	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			0,00%															
A.1. Environmentally sustainable activities (Taxonomy-aligned)																		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0,00%	0 %	0 %	0 %	0 %	0 %	0 %	Ja	Ja	Ja	Ja	Ja	Ja	Ja		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
Manufacture of automotive and mobility components	CCM 3.18	228.941,00	34,85%															
Manufacture of renewable energy technologies	CCM 3.1, CCA 3.1	274.198,00	41,73%														E	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		503.139,00	76,58%															
Total (A.1+A.2)		503.139,00	76,58%															
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Turnover of Taxonomy-non-eligible activities		153.861,00	23,42%															
Total (A+B)		657.000,00	100,00%															

EU Taxonomy Metrics

CapEx

Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx (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 and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Category (enabling activity) (19)	Category (transitional activity) (20)	
Text		Thousands €	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			0,00%																
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0,00%	0 %	0 %	0 %	0 %	0 %	0 %	0 %	Ja	Ja	Ja	Ja	Ja	Ja	Ja		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
Installation, maintenance and repair of energy efficiency equipment (CapEx B)	CCM 7.3, CCA 7.3	37,39	0,15%																
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		37,39	0,15%																
Total (A.1+A.2)		37,39	0,15%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities		24.962,61	99,85%																
Total (A+B)		25.000,00	100,00%																

EU Taxonomy Metrics

OpEx

Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (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 and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Category (enabling activity) (19)	Category (transitional activity) (20)	
Text		Thousands €	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			k.A.																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Electricity generation using solar photovoltaic technology (OpEx A)	CCM 4.1, CCA 4.1	37,52	k.A.	0 %	0 %	0 %	0 %	0 %	0 %	Ja	Ja	Ja	Ja	Ja	Ja	Ja			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		37,52	k.A.	0 %	0 %	0 %	0 %	0 %	0 %	Ja	Ja	Ja	Ja	Ja	Ja	Ja			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Data-driven solutions for GHG emissions reductions (OpEx B)	CCA 8.2	29,8	k.A.																
Installation, maintenance and repair of renewable energy technologies (OpEx B)	CCM 7.6, CCA 7.6	1,88	k.A.																
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		31,68	k.A.																
Total (A.1+A.2)		69,2	k.A.																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		k.A.	k.A.																
Total (A+B)		k.A.	k.A.																

ESRS E1: CLIMATE CHANGE



Decarbonisation levers

- In the years 2022–2023, iwis developed a comprehensive transformation concept based on greenhouse gas (GHG) accounting across all German sites. The objective of this concept is to increase energy efficiency and reduce CO₂ emissions through targeted measures.
- Another key objective was to identify best practices and implement them across iwis' global operations. For this reason, the climate strategy has not yet been finalised, to ensure that insights and proven approaches are fully leveraged.
- As part of the transformation concept, various measures were defined in the categories of process modification, energy efficiency, energy savings, energy carrier substitution, reduction of the CO₂ factor in the value chain, use of renewable energy, and resource conservation.
- Decarbonisation levers identified and partially implemented include measures to reduce the CO₂ factor in the upstream value chain, resource conservation, use of renewable energy, and process modifications in production
- The measures implemented as part of the transformation concept at iwis' German sites can be classified into three main categories:
 - 1. Energy carrier substitution:**
 - Photovoltaic systems: Installation of PV systems in Landsberg (approx. 550 kWp) and Wilnsdorf to promote the use of renewable energy. This measure contributes to the reduction of CO₂ emissions and supports sustainable energy generation
 - 2. Energy savings:**
 - Waste heat recovery: Use of compressor waste heat for heat recovery (WRG), increasing overall energy efficiency.
 - Production optimisation: Measures such as the renewal of the washing system and the deactivation of induction furnaces through optimised shift planning reduce energy consumption.
 - Natural gas savings: Reduction of natural gas consumption through targeted temperature control and lowering of hall and building temperatures.
 - Compressed air efficiency: Reduction in overall compressed air consumption by eliminating leakages in the system.
 - Electricity savings: Targeted shutdowns of the Cheops climate chamber test benches to reduce electricity consumption.
 - 3. Reduction of the CO₂ factor:**
 - Business travel: Promotion of train travel instead of car-based business trips to reduce CO₂ emissions.

“ZeroCarbon 2040” climate strategy

1. AWARENESS AND COMMITMENT

- **Management commitment:** We are actively committed to climate protection measures
- **Employee participation:** We use training courses and workshops to raise our employees' awareness of climate change and involve

2. CARBON FOOTPRINT EVALUATION

- **Evaluation emissions:** We prepare a comprehensive Corporate Carbon Footprint (CCF) for iwis locations worldwide.
- **Product carbon footprints:** We calculate the PCF for key product groups.

3. STRATEGIC TARGETS

- **Declaration of commitment:** We publicly declare our commitment to the Science Based Targets Initiative (SBTi) and register the iwis Group there
- **Target definition:** By 2040, we will produce CO₂-neutral in Scope 1 and 2 and significantly reduce our Scope 3 emissions. Our targets are in line with the requirements of the SBTi to limit global warming to well below 2°C and to make efforts to achieve 1.5°C. We also set reduction targets for the PCF.
- **Validation:** Validation of the targets in the SBTi, verification of the CCFs

4. STRATEGIC ACTIONS

- **Energy efficiency:** We invest in energy-efficient technologies and processes.
- **Renewable energies:** We use renewable energy sources for our own requirements.
- **Process optimization:** We optimize our production processes to reduce emissions
- **Materials and design:** We promote the use of climate-friendly materials and product designs with a low PCF.

5. INTEGRATION OF THE SUPPLY CHAIN

- **Supply chain management:** We work with our suppliers to reduce their emissions and PCFs.
- **Sustainable procurement:** We give preference to suppliers who use climate-friendly materials and processes.

6. MONITORING UND REPORTING

- **Regular monitoring:** We implement a system to continuously monitor our emissions
- **Transparent reporting:** We publish regular reports on the progress and challenges of our climate strategy.

7. ADAPTATION AND IMPROVEMENT

- **Continuous improvement:** We regularly review and adapt our climate strategy based on new scientific findings and technological developments
- **Promoting innovation:** We invest in research and development to discover and implement new climate-friendly technologies, processes and innovations to significantly reduce PCF

Key Elements of the Strategy	Overall objective: Achieve a reduction of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions by 2040.
	Material impacts, risks and opportunities: Addressing the impacts of emissions on the climate and the environment, as well as the risks and opportunities arising from climate change adaptation
	Monitoring process: Continuous review and adjustment of progress
Scope of the Strategy:	The scope covers all activities of iwis, including those within the upstream and downstream value chain.
	The geographical scope applies worldwide and includes all production sites and operational business units.
	The strategy considers the interests of a broad range of stakeholders, including customers, suppliers, and society at large.
Responsibility	Responsibility for the implementation of the strategy lies with the highest governance body of the company
Relevant Standards and Initiatives:	iwis bases its approach on scientific evidence and internationally recognised standards, including the Greenhouse Gas (GHG) Protocol and the Science Based Targets initiative (SBTi)
Consideration of Stakeholder Interests:	The interests of key stakeholders are considered throughout the definition and implementation of the strategy, ensuring their perspectives are reflected in strategic decision-making
Public Availability of the Strategy:	The strategy is communicated in a transparent manner and made accessible to all relevant stakeholder groups.

SBTi committed

- In March 2024, iwis committed to the Science Based Targets initiative (SBTi) and has until March 2026 to submit its targets for validation.
- In 2024, we conducted a comprehensive greenhouse gas inventory covering all iwis sites worldwide. Based on this inventory and a hotspot analysis, we are developing an action plan by the end of 2025 that will define specific measures to achieve the SBTi targets.
- The transition plan also takes into account financial, human, and technological resources, as well as monitoring and reporting mechanisms



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COMPANY NEAR-TERM TARGET NET-ZERO TARGET ORGANIZATION TYPE

iwis SE & Co. KG
Germany, Europe **COMMITTED** - Company [View less ^](#)

Organization type: Company
Sector: Automobiles and Components
Company temperature alignment: -
Business Ambition for 1.5°C commitment: **✗**

[DOWNLOAD ALL DATA v](#)

TARGETS / COMMITMENTS

ACTION	STATUS	TARGET	SCOPE	TARGET CLASSIFICATION	BASE YEAR	TARGET YEAR	DATE PUBLISHED
Commitment	Active	-	-	-	-	-	2024-03-07

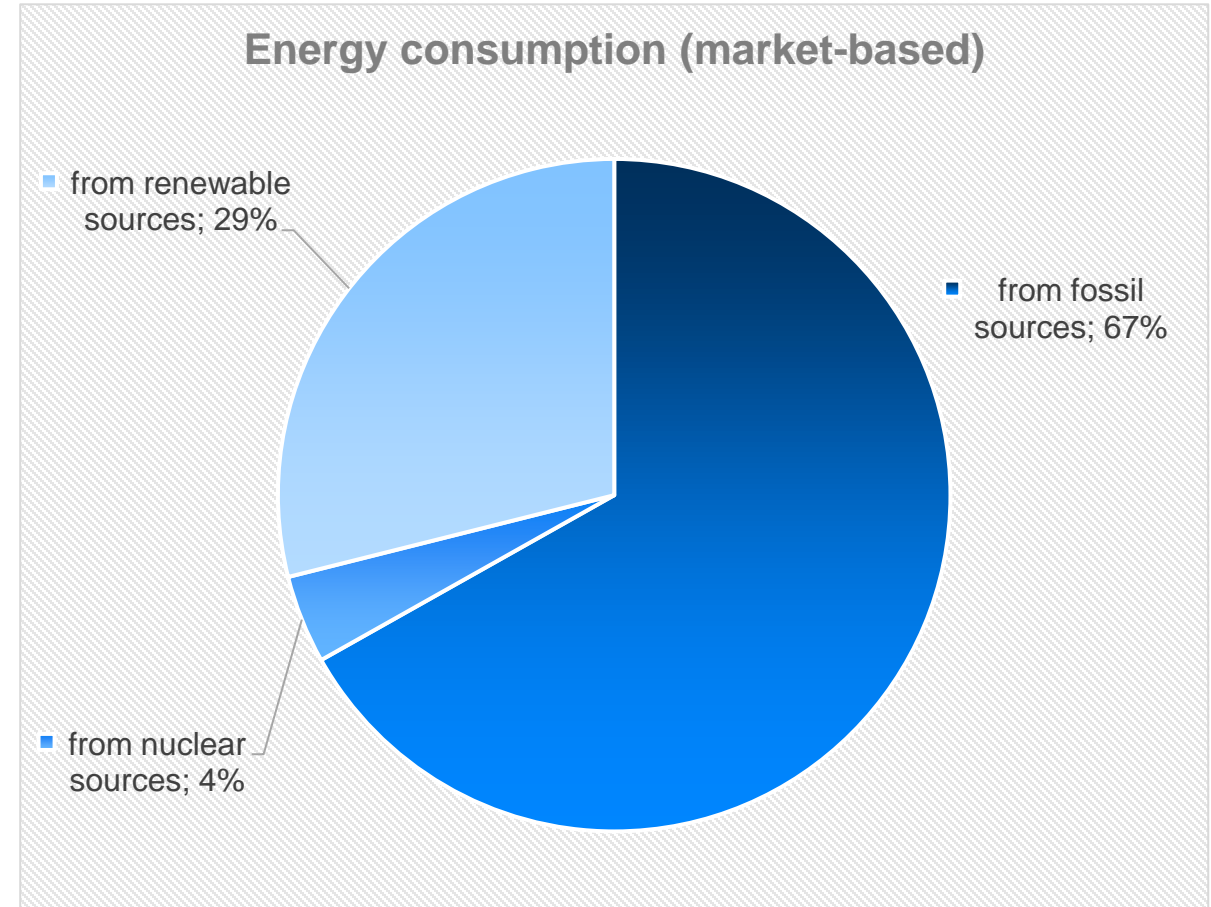
iwis Climate Resilience Analysis

- As part of its climate resilience strategy, iwis pursues a clearly structured approach to systematically analyse climate-related risks and opportunities and to develop a sustainable corporate strategy. This approach is based on the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy. The focus lies on analysing the financial impacts of climate change and communicating them transparently to both internal and external stakeholders
- The analysis covers both physical risks (acute and chronic) and transition risks, including political, legal, technological, market-related, and reputational risks. To ensure a comprehensive assessment, short-, medium-, and long-term time horizons are taken into account
- As part of this strategy, scenario analyses are conducted that reflect both a scenario limiting global warming to below 1.5°C and a scenario with continued rising emissions. In addition, relevant metrics and targets are disclosed to transparently demonstrate the company's resilience to climate-related changes and its transition toward a low-carbon economy.
- As early as October and November 2024, key climate-related risks and opportunities were identified and integrated into the existing risk management system. The implementation of mitigation measures for climate risks is also supporting the development of a Climate Transition Plan (CTP). In the first phase, iwis is focusing in particular on reducing its own emissions through the use of renewable energy and the development of a decarbonisation plan, which is scheduled for completion by the end of 2025. This plan not only forms the basis for the measures in the second phase but also provides a solid foundation for the climate resilience assessment.
- By linking the decarbonisation plan with the climate resilience analysis, iwis establishes a solid foundation for a sustainable and forward-looking corporate strategy that supports the transition to a low-carbon economy and ensures the company's long-term resilience to climate-related risks.

Energy Consumption and Energy Mix

We have conducted a detailed analysis of our energy consumption and energy mix. This analysis also forms the basis for a comprehensive greenhouse gas inventory (Scope 1 and 2) and provides a solid foundation for further climate-related measures. Below is an overview of the key findings and insights derived from this assessment.

Total energy consumption related to own operations	
Total energy consumption:	63.437,6 MWh
Total energy consumption from fossil sources:	42.404,72 MWh
Total energy consumption from nuclear sources:	2.692,02 MWh
Percentage of energy consumption from nuclear sources relative to total energy consumption:	4,24 %
Total energy consumption from renewable sources:	18.340,86 MWh
Percentage of renewable sources in total energy consumption:	28,91 %
Percentage of fossil sources in total energy consumption:	66,84 %
On-site renewable energy production:	1.485,03 MWh



Greenhouse gas emissions calculation

- The calculation of greenhouse gas emissions for iwis was performed using the TansoApp (Tanso – sustainability software for CO₂ accounting and ESG), which is based on the GHG Protocol methodology. This methodology is certified by TÜV Rheinland according to the standards of the GHG Protocol and ISO 14064. This ensures that the calculations and methods meet the highest quality standards. The certificate covers the Corporate Carbon Footprint (CCF) and includes emissions in Scope 1 (direct emissions), Scope 2 (indirect emissions from energy consumption), and Scope 3 (other indirect emissions). The certificate's verification number is 0000085324, and the certificate holder is Tanso Technologies GmbH.

Key Assumptions

- Relevance: All material greenhouse gas emissions of the company have been realistically and comprehensively captured.
- Completeness: All relevant emission sources within the defined system boundaries have been included.
- Consistency: The same methods and databases have been consistently applied to ensure comparability of results over the years. Any changes in data and methods have been clearly documented.
- Transparency: All assumptions made have been disclosed, and the calculation methods and data sources used have been precisely and comprehensively documented.
- Accuracy: Systematic over- or underestimation of emission values has been avoided.

Emission Factors

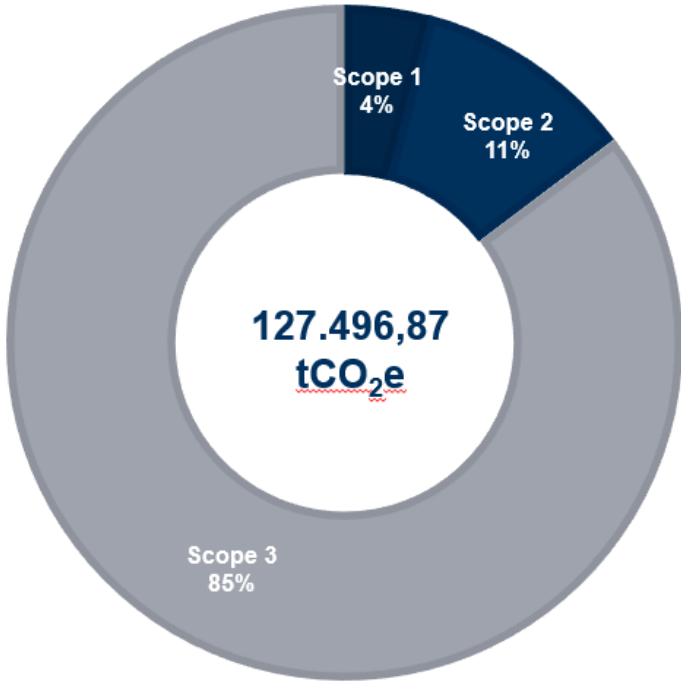
The emission factors were sourced from various databases and applied using the following methods:

- Financial-based method: Emissions are calculated per monetary unit spent on a specific activity. This method offers simplicity in data collection but lower accuracy.
- Industry-average method: Emissions are calculated per unit of consumption for a specific activity. This method provides higher accuracy with a reasonable data collection effort.
- Supplier-specific method: Emissions are calculated per unit of consumption for a specific activity based on data directly provided by suppliers. This method offers the highest possible accuracy but has limited availability.

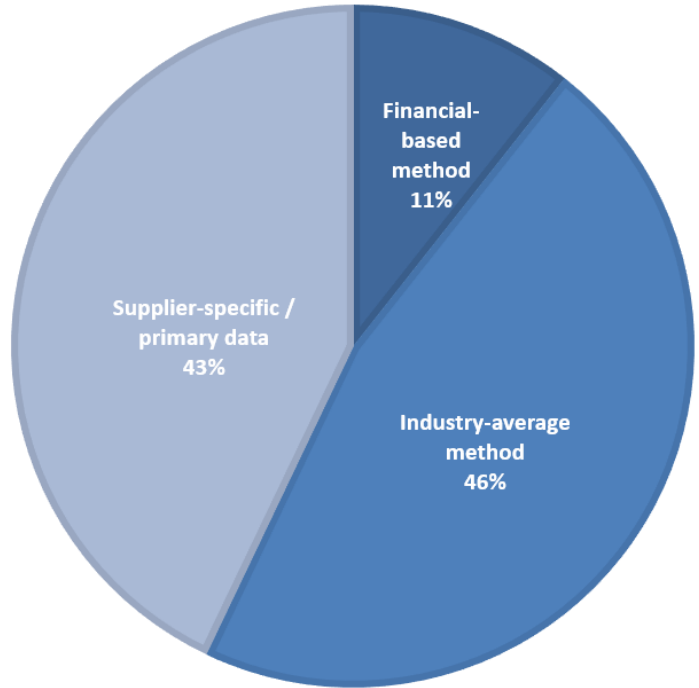
Corporate Carbon Footprint 2024

CCF 2024 in tCO ₂ e	
Scope 1	5.218,84
Scope 2	13.562,35
Scope 3	108.715,69
3.01. Purchased goods and services	77.576,36
3.04. Upstream transportation and distribution)	28.220,83
3.05. Waste generated in operations	290,57
3.06. Business travel	198,26
3.07. Employee commuting	2.429,66
Methodological approach used	
Financial-based method	10,63%
Industry-average method	46,45%
Supplier-specific / primary data	42,92%

Total greenhouse gas emissions (location-based)

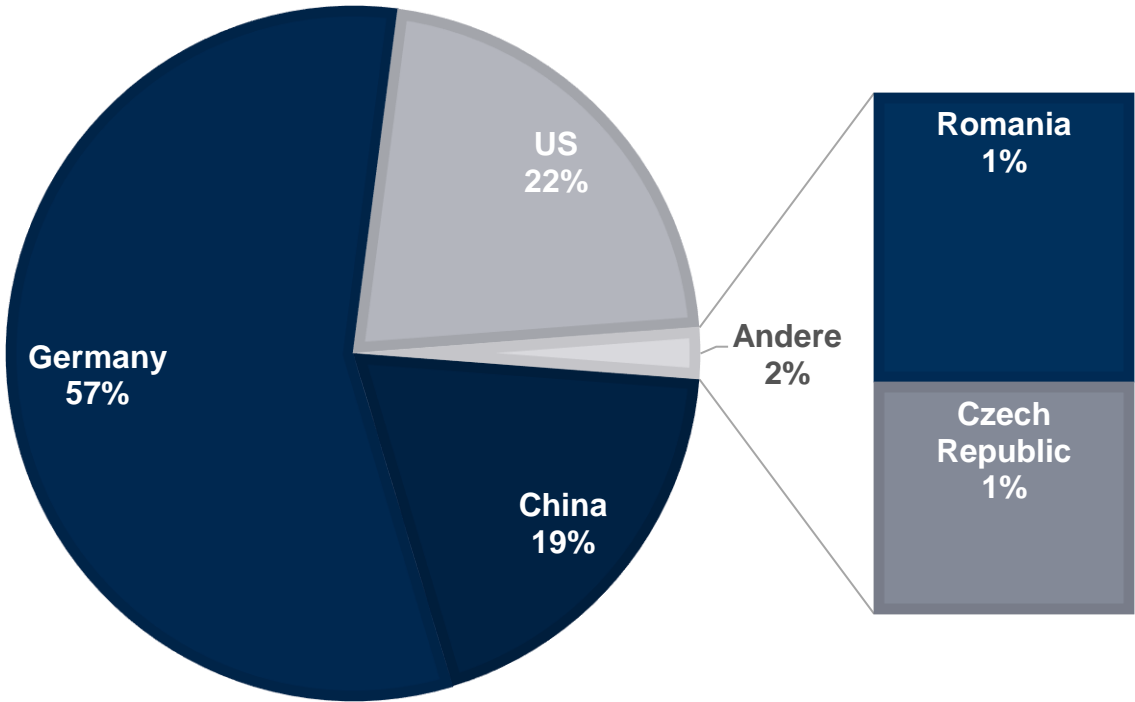


Use of primary data – 43%

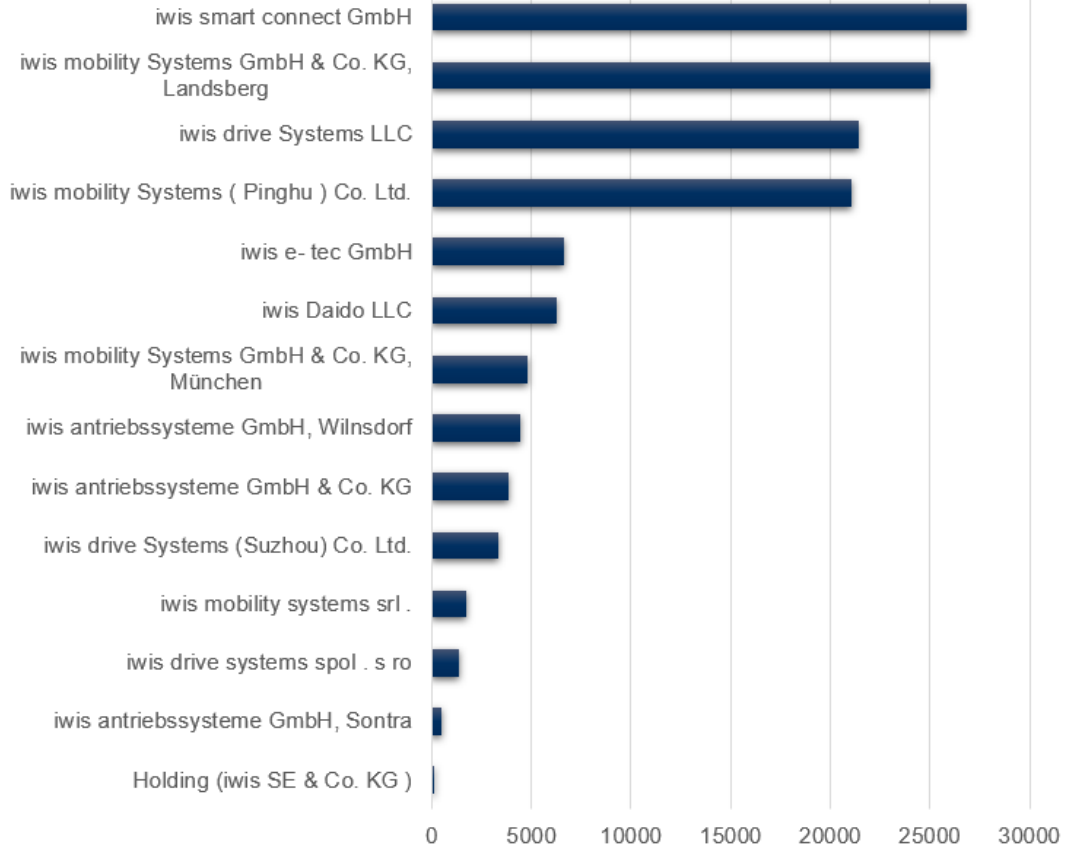


Corporate Carbon Footprint 2024

Total greenhouse gas emissions (location-based) by country



Total greenhouse gas emissions (location-based) by OEs



ESRS S1: OWN WORKFORCE



Social Responsibility

“People are the strongest link in our chain”

We see it as our duty to offer our employees good working conditions that benefit them in all areas of life — from appropriate compensation to cover their living expenses, a secure job with development opportunities and career prospects, to ensuring occupational safety and promoting health. We are driven by the motivation of our employees. Because it is the people at iwis who bring our products and services to life, create innovation and ensure our long-term success.

Appreciation combined with an open dialog is important to us in order to promote a trusting relationship and cooperation.

We focus on the following areas:

- **Fair Compensation:** We provide fair and appropriate remuneration to our employees and promote long-term life planning through permanent employment contracts.
- **Occupational Health and Safety:** Our goal is to prevent all workplace accidents, maintain a high level of health services, optimize workplaces ergonomically and thereby reduce absenteeism due to illness.
- **Sustainable Qualification and Training:** We promote the sustainable qualification of our staff through initial and further training, thereby strengthening the long-term competitiveness of our company.

Fair Remuneration

iwis offers its employees competitive remuneration. Remuneration is based only on the employee's job role, qualifications and performance, adhering to the principle of "equal pay for equal work." We comply with local minimum wage laws. Our remuneration system, which regulates the classification of job profiles, ensures transparency.

For positions with significant responsibility and leadership roles, variable compensation components are also provided. These are linked to company performance as well as individually agreed targets, which are agreed annually between managers and employees as part of the employee appraisal process.

We benefit from remuneration in line with the market, that contributes to employee motivation and satisfaction while strengthening the company's competitiveness. An appropriate remuneration structure is ensured, reflecting local market conditions and industry-specific standards.

Responsibility for the remuneration structure lies with the Human Resources department in close coordination with the management. Market analyses, collective agreements and legal requirements are taken into account to ensure fair and competitive wages.

Beyond remuneration, iwis offers location-specific voluntary benefits to employees and provides financial assistance worldwide in emergency situations through the Johannes Winklhofer Foundation.

Occupational Health and Safety

We attach great importance on occupational health and safety for our employees and contribute to a safe working environment. Every accident is one too many. Workplaces are set up in such a way that occupational safety is guaranteed for employees. We ensure that our employees work in safe and healthy conditions and have access to appropriate training and safety precautions. This commitment is documented both in our Code of Conduct and our sustainability policy.

Care must never be compromised when dealing with hazards. Every iwis employee is therefore responsible for exercising the utmost necessary caution, both for their own safety and for the benefit of colleagues and the entire company, and for consistently adhering to safety regulations. In this respect, supervisors act as important role models.

Numerous health, prevention, and sports initiatives support the wellbeing of our employees and strengthen our sense of unity. These include engaging a sports scientist who visits and supports employees at the workplace, active breaks or yoga during lunch, training sessions on mental health and resilience, sports events such as skiing, hiking, cycling trips, running, tennis and swimming, as well as company bike programs and health checks.

Skills and Competence Development

Targeted education programs for competence development within the workforce enhance the quality of products and processes. Lifelong learning is the key to adapting to technological change and continuously improving skills and knowledge to keep pace with the latest developments.

This creates business opportunities in terms of innovation capacity and increased competitiveness. Furthermore, sustainable qualification increases employee satisfaction and thereby employee retention.

With our specially designed modular leadership training, "Leadership Precise", we prepare young managers for their leadership responsibilities.

All qualification measures are anchored in the GWB, the Gerhard Winklhofer Educational Foundation. Our partnerships with universities, colleges, schools, associations, and cultural institutions also enable us to make a responsible commitment to science and research.



Vocational Training

Our vocational training program is implemented at our German locations. We train for the future by offering a modern training environment, a placement at one of our international sites for several months and a strong team spirit - from onboarding events to apprentice sports activities. The heads of vocational training at each location are responsible for this program.

In 2017, our training program was awarded the title of "Best Trainers in Germany" for the first time. In addition to classical vocational training, we offer dual study programs and supervision of student research and thesis projects.

Currently, a total of 54 apprentices are employed at our German locations.

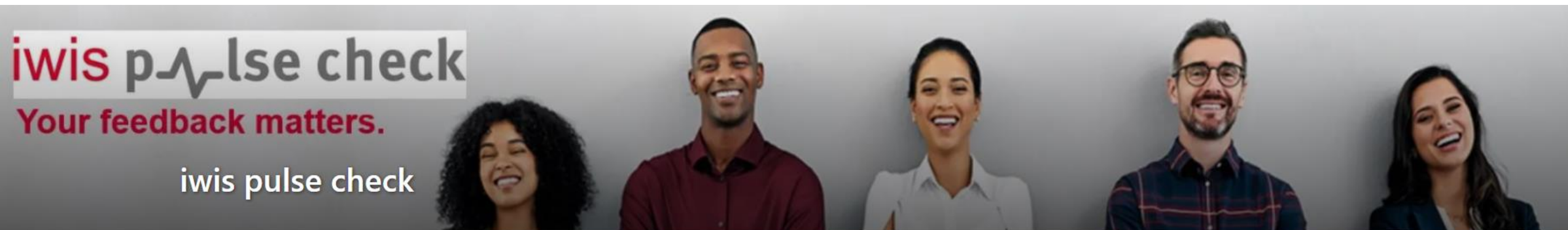


Metric for Employee Wellbeing and Engagement

An important indicator of good working conditions is employee satisfaction. To analyze and manage this, we implemented the group-wide employee satisfaction survey - the iwis pulse check - in 2023. Forty percent of employees worldwide voluntarily participated in the confidential digital survey. In 2024, participation rate increased to 66%.

A particularly important metric is the *Employee Net Promoter Score (eNPS)*, which measures the recommendation rate of iwis by our employees.

The survey is conducted annually. Follow-up workshops are held to develop concrete improvement measures relating to the company and the corporate culture, areas of responsibility, working conditions, leadership behavior, and information & communication. The results are communicated to employees and made accessible as best practices.



Johannes Winklhofer Foundation

The Johannes Winklhofer Foundation for Employees in Need was established in August 2017.

The primary purpose of the foundation is to support current and former iwis employees worldwide, as well as their relatives.

Another objective of the foundation is the sponsorship of students in technical and scientific degree programs.

In addition, iwis supports the voluntary engagement of our employees for charitable organizations and local communities.

The infographic is split into two vertical panels. The left panel has a dark blue background and contains three white icons: a pen nib, a piggy bank, and a hand holding a gift box. Below each icon is text in white. The right panel has a light blue background and features a photograph of a smiling man, woman, and child with a dog. The iwis logo is in the top right corner of this panel, and the foundation's name and slogan are at the bottom.

21.08.2017
FOUNDATION

500.000€
FOUNDATION CAPITAL

20.000€
AVAILABLE FUNDING
PER YEAR

iwis
wir bewegen die welt

Johannes Winklhofer Foundation
Support that connects.

Kindergarten "Kinderkette e.V."

The "Kinderkette" was founded in 1973 as a company-operated daycare center and has been managed as a non-profit association - Kindergarten "Kinderkette" e.V. - since 1993.

In 2007, the facility was expanded to include a nursery.

In addition to places for employees' children, the "Kinderkette" also offers childcare places for children from the local neighborhood.

On the occasion of World Environmental Education Day, Kinderkette e.V. was recognized in the ÖkoKids competition as a childcare facility that contributes to environmental and sustainability education through its educational projects aligned with the principles of Education for Sustainable Development (ESD).



Patience Responsibility
Geduld Commitment Ambition Wissbegierde
Kundenorientierung Reason
KOMPETENZ iwis Engagement
Vernunft Circumspection
Umsicht Verantwortung Cu
Passion Customer Service Freude Ehrgeiz
Competence



ESRS G1: BUSINESS CONDUCT

Strategies related to corporate policies and organizational culture

- iwis is and will remain a family-owned company. The values-based corporate culture and the iwis company philosophy foster strong cohesion and a relationship of trust between management and employees, as well as with partners and customers.
- The company founder, Johann Baptist Winklhofer (1859–1949), formulated a philosophy in 1895 with his 'Ten Commandments for people striding ahead,' which remains as relevant today as it was 129 years ago. This philosophy continues to serve as the foundation for our current guiding principles, developed in workshops with all key stakeholders:
 - Corporate mission statement: Describes our motivation, objectives, and principles.
 - Leadership mission statement: Defines our standards, attitude, and framework for collaboration.
 - Employee mission statement: Outlines the rules for cooperation and our commitment to health and ethics.
- These mission statements are consolidated in our globally binding “Code of Conduct,” which applies to all employees worldwide. iwis places great emphasis on integrity and not only communicates these values but also exemplifies them in daily business operations (“Tone from the Top”).

Company Policies

- The corporate guidelines commit to fair, trustworthy, and reliable conduct towards employees, business partners, suppliers, and third parties. iwis enforces a zero-tolerance policy regarding corruption and bribery and complies with applicable legal regulations. Personal benefits must neither be directly nor indirectly requested, accepted, offered, or granted. These principles shape our business activities.
- In addition to rules and procedures related to interactions with business partners (including prohibitions on corruption and bribery, regulations on the granting and acceptance of gifts and hospitality, etc.), the corporate guidelines also cover the selection of business partners, avoidance of conflicts of interest, fair competition, conduct in the market environment, and the protection of assets, security, environment, information, and social rights. They also define consequences for violations of these principles.

Whistleblower system

- The "iwis Whistleblower System" enables employees and external third parties to report violations anonymously. The Compliance Committee, composed of at least three qualified experts, independently and objectively investigates these reports. All reports are treated with strict confidentiality unless immediate legal action is required.
- The iwis Whistleblower System is an electronic reporting platform provided by an external service provider. It allows employees and external parties to report violations of legal regulations or company policies, optionally anonymously. The system is accessible to both iwis Group employees and external third parties. Additionally, external whistleblowers may contact the Chief Compliance Officer (CCO) directly or submit concerns via the designated compliance email address.
- The investigation of reported compliance incidents is entrusted to the members of the Compliance Committee, which consists of at least three individuals with special expertise in auditing, human resources, or legal affairs. The Compliance Committee ensures an independent and objective handling of all reports received either directly or through the iwis Whistleblower System. Committee members report directly to the Executive Board and are not bound by any instructions. They serve as contact persons for all employees and, together with the CCO, diligently follow up on all incoming reports.
- All reports are handled with strict confidentiality, except where criminally relevant violations require immediate legal action. The CCO and Compliance Committee members are subject to a separate confidentiality obligation in their roles. As of December 31, 2024, the Compliance Committee consists of Kerstin Grau (General Counsel), Antje Wieser (Chief Human Resources Officer), and Christoph Ernst (Head of Human Resources).
- The company's foremost goal is to prevent misconduct. However, if a compliance violation occurs, any iwis employee may inform the CCO, a Compliance Committee member, or their supervisor, or alternatively report violations via the iwis Whistleblower System or the compliance email address.
- The protection of both internal and external whistleblowers is ensured in all cases. They incur no disadvantages by reporting, provided they themselves have not violated laws or company guidelines. This is established, among others, in the iwis internal "Works Agreement on Reporting and the Whistleblower System" as well as the "Directive on the Use of the Whistleblower System within the iwis Group."
- Employees are informed about the Whistleblower System, the option for anonymous reporting, confidentiality during investigations, and whistleblower protection through articles in the company newspaper "iwisPräzis" and posts on the internal communication platform "Yammer."

Compliance Programs and Training Initiatives

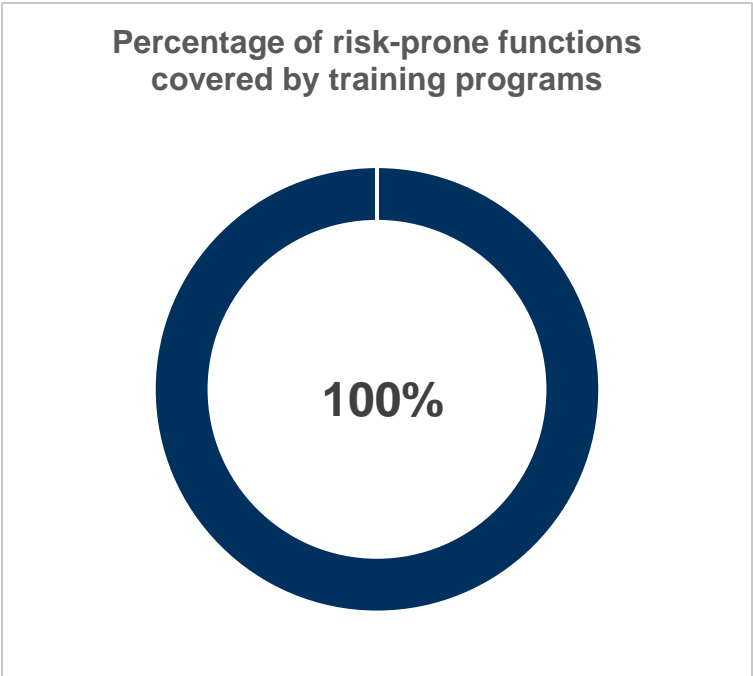
- Employee groups in special functions complete annual training via the company's internal platform, "iwiscampus," to ensure integrity in behavior. This particularly applies to management, department heads, and employees in purchasing and sales departments. New employees are introduced to the Code of Conduct during the onboarding process. All employees of the iwis Group are familiarized with the corporate guidelines and the iwis Code of Conduct at the time of hiring.
- The iwis guidelines are available, for example, as flyers or on the iwis homepage. Supervisors play a key role in ensuring that their employees understand the corporate guidelines and align their actions accordingly: they lead by example in daily work and encourage compliance-conform behavior. Any violations are consistently investigated and result in appropriate measures.
- Furthermore, every employee with a workstation is required to complete an annual training on the iwis Code of Conduct Compliance provided on iwiscampus. Certain employee groups (e.g., those in purchasing and sales departments) are obligated to attend additional compliance-related trainings (e.g., antitrust law). Participation in these trainings is monitored by senior management
- All employees of the iwis Group are introduced to the corporate guidelines and the iwis Code of Conduct during the onboarding process by their supervisor or a person appointed by the supervisor. Both the new employee and the supervisor (or the appointed person) confirm the completion of the Code of Conduct training with their signatures. The iwis Code of Conduct is available to all employees as a flyer or for download on the iwis homepage and intranet.
- Additionally, a mandatory training on the corporate guidelines is offered through the company's internal training platform, "iwiscampus," for all employees with workstation access. For specific target groups, further compliance-related trainings on topics such as antitrust law, anti-corruption, environment, safety, and health are provided. These trainings are compulsory and must be completed annually by the employees.



Anti-Corruption and Bribery Prevention and Detection

- The company conducts an annual compliance risk analysis through an external law firm, covering all entities of the iwis Group worldwide. One of the focal areas of this analysis is corruption and bribery.
- Based on the results of this risk analysis, the company has identified relevant employee groups and provides them with annual training on specific compliance-related topics. These trainings are offered via the iwiscampus platform. In 2024, employees, managers, and governing bodies (executive board, management) in risk-prone functions were trained through mandatory, computer-based annual courses as follows:

Topics Covered	Duration of training	Number of employees to be trained	Number of attendances	Training participation rate (%)
iwis Code of Conduct	30 min	1.473	237	16 %
German Supply Chain Due Diligence Act	30 min	138	138	100 %
Antitrust Law	15 min	364	349	96 %
General Approach to Anti-Corruption	15 min	245	237	97 %
Corruption Prevention Measures for Purchasing and Sales Department	15 min	115	110	96 %



SUSTAINABILITY DATA OVERVIEW

Scope of the sustainability statement

Scope of the sustainability statement

The sustainability statement includes data from all iwis plants, while the data from the subsidiaries has been excluded as it is not material in terms of sustainability. The report contains information about the company and is supplemented by disclosures on material impacts, risks and opportunities arising from direct and indirect business relationships in the upstream and downstream value chain.

Plants

- Plant München, DE
- Plant Landsberg am Lech, DE
- Plant Sontra, DE
- Plant Wilnsdorf, DE
- Plants Kaufbeuren, DE
- Plant Rieden, DE
- Plant Strakonice, CZ

- Plant Pinghu, CN
- Plant Suzhou, CN
- Plant Whitestown, US
- Plant Murray, US (Joint Venture mit Daido)
- Plant Oradea, RO
- Subsidiaries in Brazil, Canada, England, France, India, Italy, Japan, Korea, Spain, Switzerland, Turkey

Energy Use and Energy Mix: Data Overview

	Total Energy Consumption in kWh					of which		
	Steam & Heat	Mobile Combustion	Stationary Combustion	Electricity	Overall result	from fossil sources (market-based)	from nuclear sources (market-based)	from renewable sources (market-based)
iwis antriebssysteme GmbH & Co. KG	311.941,02	277.618,83	0,00	404.516,40	994.076,25	759.456,74	12.135,49	222.484,02
iwis antriebssysteme GmbH, Sontra	0,00	0,00	372.951,93	42.514,00	415.465,93	390.807,81	1.275,42	23.382,70
iwis antriebssysteme GmbH, Wilnsdorf	0,00	22.559,09	618.336,00	358.403,00	999.298,09	791.424,35	10.752,09	197.121,65
iwis Daido LLC	0,00	346.130,05	919.409,92	2.705.280,00	3.970.819,97	2.428.810,37	1.163.270,40	378.739,20
iwis drive Systems (Suzhou) Co. Ltd.	0,00	38.750,40	2.191.220,00	3.996.582,00	6.226.552,40	4.827.748,70	199.829,10	1.198.974,60
iwis drive Systems LLC	0,00	542.245,66	633.348,75	818.048,00	1.993.642,41	1.731.867,05	89.985,28	171.790,08
iwis drive systems spol . s ro	0,00	44.509,37	175.513,00	210.676,80	430.699,17	327.467,54	90.591,02	12.640,61
iwis e- tec GmbH	0,00	93.262,70	192.019,96	1.685.434,00	1.970.716,66	993.164,94	50.563,02	926.988,70
iwis mobility Systems (Pinghu) Co. Ltd.	0,00	154.858,08	0,00	1.097.575,50	1.252.433,58	155.095,58	0,00	1.097.338,00
iwis mobility Systems GmbH & Co. KG, Landsberg	0,00	704.204,59	9.908.174,17	11.170.722,00	21.783.100,77	14.743.862,01	335.121,66	6.704.117,10
iwis mobility Systems GmbH & Co. KG, München	0,00	0,00	8.500.327,47	5.893.791,48	14.394.118,95	10.975.719,89	176.813,74	3.241.585,31
iwis mobility systems srl .	0,00	34.472,87	381.234,34	1.427.904,00	1.843.611,21	513.058,41	342.696,96	987.855,84
iwis smart connect GmbH	0,00	410.237,20	2.373.075,70	4.379.752,00	7.163.064,90	3.766.233,92	218.987,60	3.177.843,38
Total	311.941,02	2.668.848,84	26.265.611,24	34.190.961,68	63.437.600,28	42.404.717,29	2.692.021,79	18.340.861,19

Greenhouse Gas Emissions Data

	GHG-Emissions in tCO2e					
	Scope 1	Scope 2 (market-based)	Scope 2 (location-based)	Scope 3	total (market-based)	total (location-based)
HQ (iwis SE & Co. KG)	7,48	44,55	56,00	84,32	136,35	147,80
iwis antriebssysteme GmbH & Co. KG	70,92	176,59	208,54	3.595,16	3.842,66	3.874,62
iwis antriebssysteme GmbH, Sontra	107,06	12,67	16,03	376,95	496,68	500,04
iwis antriebssysteme GmbH, Wilnsdorf	129,94	106,80	135,12	4.132,96	4.369,71	4.398,02
iwis Daido LLC	297,64	781,83	958,75	5.026,58	6.106,04	6.282,97
iwis drive Systems (Suzhou) Co. Ltd.	457,93	2.276,45	2.276,45	628,08	3.362,46	3.362,46
iwis drive Systems LLC	256,87	289,92	289,92	20.895,79	21.442,58	21.442,58
iwis drive systems spol . s ro	43,37	138,75	83,39	1.227,64	1.409,75	1.354,39
iwis e- tec GmbH	58,82	502,26	635,41	5.938,40	6.499,48	6.632,63
iwis mobility Systems (Pinghu) Co. Ltd.	35,99	0,05	625,09	20.433,91	20.469,95	21.094,99
iwis mobility Systems GmbH & Co. KG, Landsberg	1.766,25	3.328,88	4.211,36	19.056,50	24.151,63	25.034,11
iwis mobility Systems GmbH & Co. KG, München	1.537,77	1.756,35	2.221,96	1.046,23	4.340,35	4.805,96
iwis mobility systems srl .	19,15	233,46	344,27	1.329,22	1.581,83	1.692,64
iwis smart connect GmbH	429,66	1.243,85	1.500,07	24.943,93	26.617,44	26.873,66
Total	5.218,84	10.892,39	13.562,35	108.715,69	124.826,92	127.496,87

Own Workforce Data

Country	Number of employees
Germany	1.317
US	186
Romania	154
China	161
Czech Republic	45
Total	1.863

Number of employees	Male	Female
Total number	1.344	519
Employees with permanent employment contracts	1.308	495
Number of employees on fixed-term contracts	36	24

Contact

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