

# 2024

SUSTAINABILITY REPORT

# KnausTabbert

Wir bewegen

**Knaus Tabbert is one of Europe's leading manufacturers of motorhomes, caravans, camper vans and caravanning utility vehicles.**

The company, which is based in Jandelsbrunn, Bavaria, employs around 4,000 members of staff and in 2024 manufactured some 23,000 vehicles at four production sites in Germany and Hungary. Knaus Tabbert is a byword for premium quality "made in Germany", a wealth of experience and a great capacity for innovation.

The Group's portfolio spans products for a variety of target groups and a wide range of services for all aspects of caravanning. In the 2024 financial year, Knaus Tabbert generated revenue of EUR 1,082.1 million.

With a strategy geared towards innovation, quality and sustainability, Knaus Tabbert aims to continue its success story in the future.

# EQUITY STORY



Sustainable  
**company  
developmen**



**Strong position**  
in an attractive  
market



Focused  
**strategy**



Comprehensive  
**portfolio** for all  
target groups



Ambitious  
**sustainability  
strategy**



**Modern  
production  
facilities**  
and qualified  
employees

# KEY FIGURES 2024

<b>Group</b> <i>in EUR million</i>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Change 2023/24</b> <i>in %</i>
Revenue	1,082.1	1,441.0	1,049.5	862.6	-24.9
Overall performance	1,160.5	1,474.6	1,078.2	889.3	-21.3
EBITDA (adjusted)	28.4	123.8	70.1	60.7	-77.1
EBITDA margin (adjusted) <i>in %</i>	2.6	8.6	6.7	7.0	-
Earnings per share (undiluted) <i>in EUR</i>	-4.7	5.87	2.75	2.47	-180.1
<b>Environmental</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Change 2023/24</b> <i>in %</i>
CO <sub>2</sub> absolute Scope 1 and 2 <i>in t</i>	3,222	3,457	3,335	7,833	-6.8
CO <sub>2</sub> emissions specific <i>in 1,000 t/EUR million revenue</i>	3.0	2.4	3.2	9.1	25.0
Energy consumption absolute <i>in GWh</i>	39.9	42.1	39.6	39.8	-5.2
Energy consumption specific <i>in GWh/EUR million revenue</i>	36.9	29.2	37.7	46.1	26.4
Fresh water consumption specific <i>in m<sup>3</sup>/EUR million revenue</i>	23.5	21.4	25.1	31.6	9.8
Waste specific <i>in t/EUR million revenue</i>	8.2	6.0	6.8	7.7	36.7
<b>Social</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Change 2023/24</b> <i>in %</i>
Total head count	3,953	4,215	3,986	3,609	-5.2
thereof women	981	1,009	958	834	-2.8
thereof men	2,972	3,160	2,990	2,776	-5.9
Temporary workers	769	1,116	951	830	-31.1
Women's quota in the first management level below the Management Board <i>in %</i>	31	31	-	-	-
Accidents per 1 million working hours	17.7	21.8	26.2	31.6	-18.8
<b>Governance</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Change 2023/24</b> <i>in %</i>
Training on compliance, code of conduct and IT/data security in total	2,210	2,297	1,881	348	-3.8
Purchasing volume in Germany <i>in %</i>	85	88	87	-	-3.4
<b>Sales by product category</b> <i>in units</i>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Change 2023/24</b> <i>in %</i>
Total units sold	22,575	30,613	29,556	25,922	-26.3
thereof caravans	9,903	12,029	18,130	14,208	-17.7
thereof motorhomes	7,447	11,474	7,284	6,659	-35.1
thereof camper vans	5,225	7,110	4,142	5,055	-26.5

# THE FINANCIAL YEAR AT A GLANCE

## REVENUE DEVELOPMENT CONSOLIDATES

Knaus Tabbert recorded sales of EUR 1,082.1 million in the 2024 financial year, which corresponds to a decrease of 24.9% compared to the previous year. This development is primarily due to high inventory levels at dealers and business interruptions lasting several weeks, while demand in the 2024 market once again developed positively. With the revenue volume achieved, Knaus Tabbert remains well above the level of the pre-corona years following the record results of recent years.

## ADJUSTMENT OF PRODUCTION

At 22,575 units, the number of vehicles sold by Knaus Tabbert in 2024 was significantly lower than in the previous year. In order to reduce the surplus vehicles from 2023 that did not come onto the market until 2024, production was reduced from mid-2024 and also suspended for around two months. The order backlog normalised by the end of the year and stood at around EUR 480.0 million at the end of December 2024.

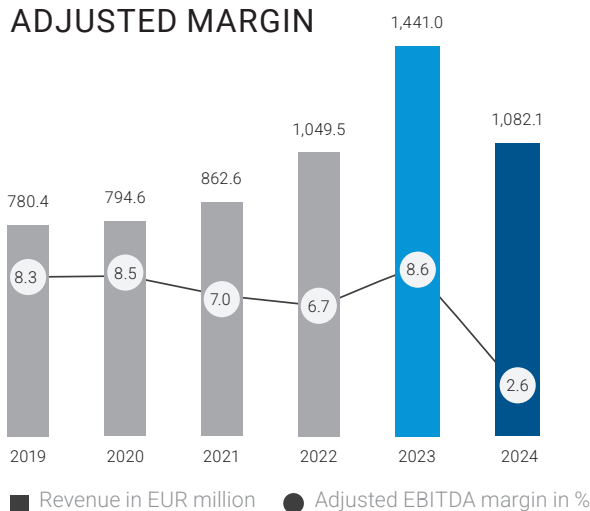
## LOWER CO<sub>2</sub> EMISSIONS

Knaus Tabbert was able to achieve a slight reduction in its CO<sub>2</sub> emissions in 2024 in comparison to the previous year: Scope 1 emissions decreased by 5.5%, and Scope 2 emissions by 9.7%. The decrease in Scope 1 is primarily due to the lower revenue, and thus output, while the decrease in Scope 2 results from the combination of a decline in sales, the purchase of greater volumes of green electricity, and energy efficiency measures. In total, Scope 1 and Scope 2 emissions amounted to 3,222 tonnes and were thus 59% lower than in the base year 2021.

## POSITIVE OUTLOOK FOR 2025

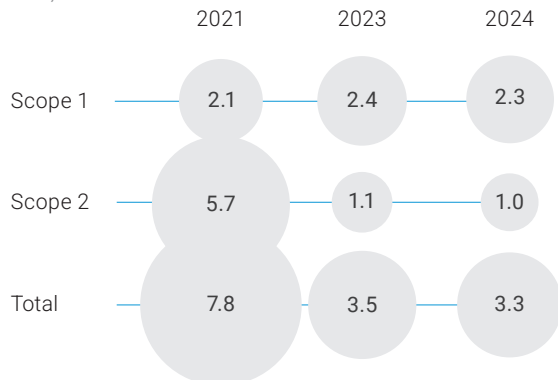
With its strategic realignment and the successful implementation of the planned or already completed organisational measures, Knaus Tabbert anticipates a turnover of around one billion euros for the 2025 financial year. In terms of profitability, expressed by the adjusted EBITDA margin, the company expects a range between 5.0% and 6.5%.

## REVENUE AND EBITDA ADJUSTED MARGIN



## CO<sub>2</sub> EMISSIONS

in 1,000 t



**59%** reduction in total emissions from 2021 to 2023

**80%** planned reduction of Scope 1 and Scope 2 emissions by 2030

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## Dear Shareholders,

In light of the many negative reports that reached us concerning Knaus Tabbert at the end of 2024, I would like to begin this foreword by taking stock on a positive note: The market for recreational vehicles performed favourably once again in 2024. This was borne out by registration statistics which recorded renewed growth, albeit no longer at the exceptional pace of previous years, and by our most recent appearances at various trade fairs, where one thing was very much in evidence: interest in recreational vehicles is as strong as ever.

Nevertheless, it cannot be denied that the 2024 financial year presented Knaus Tabbert with enormous challenges. In addition to the upheavals within the company, which have already received extensive media coverage and which we shall address in greater detail in our Annual Report and our Sustainability Report, the caravanning market also presented us with significant challenges in 2024. Excess capacities in production, for instance, resulted in an overly high number of vehicles on the market which needed to be reduced.

This necessitated a series of swift and rigorous measures. To begin with, we actively supported retailers with targeted marketing activities designed to reduce excess stock efficiently. Since October 2024, stock levels in the company and at retailers have been substantially reduced as a result of these efforts. There is no doubt that our impressive appearances at the CMT in Stuttgart and other trade fairs also played a decisive role in this.

On the other hand, we immediately introduced a number of structural and strategic adjustments within the company in order to strengthen Knaus Tabbert's competitiveness and future viability. Regrettably, this also entailed a painful but unavoidable downsizing of our workforce.

Some of these measures have already had a distinctly positive effect, while others, such as stoppages to production, impacted our 2024 results severely in the short term. Nevertheless, they were inevitable if Knaus was to be steered back into calmer waters.

In addition to these vital steps, we are taking advantage of the situation to realign our company both in terms of strategy and operations. For we are not only responding to the challenges posed by the current market environment, but rather we are striving to lead Knaus Tabbert onto a healthy and sustainable growth path.

In doing so, we are focussing on our roots: we are strengthening our five brands by offering maximum quality and consistently aligning our company with the needs of the European market. We are also forging ahead with the successful positioning of our RENT AND TRAVEL platform.

By contrast, projects that are expected to generate less added value for our customers and are unlikely to give us a competitive edge will not be pursued. These include, for example, the new XPERIAN brand presented in 2024 and the KNAUS CASCAN luxury camper van. We also plan to increase efficiency in production by streamlining our chassis portfolio commencing in model year 2026. This is also expected to have a positive impact on costs.

As your new CEO, I am pursuing this course with great determination, fuelled by my personal commitment as a Knaus Tabbert shareholder.

We stand at the threshold of a new chapter, armed with a clear focus, strategic foresight and a firm determination to work together with our employees, customers and shareholders to lead our company into a successful future.

Yours,  
**Wim de Pundert**  
 CEO



# CAMPER VANS



*Leisure or holidays?  
Our camper vans are  
ready for anything.*

Camper vans are compact, versatile camping vehicles. As a rule, they are classic vans with a homely interior design. From bed solutions with space for up to six people, a wet room through to a

kitchen – a camper van offers all the comfortable amenities of larger motorhomes in a smaller space. At Knaus Tabbert, we offer camper vans from the WEINSBERG and KNAUS brands.

# MOTORHOMES

*From the classic alcove to modern,  
fully integrated vehicles.*

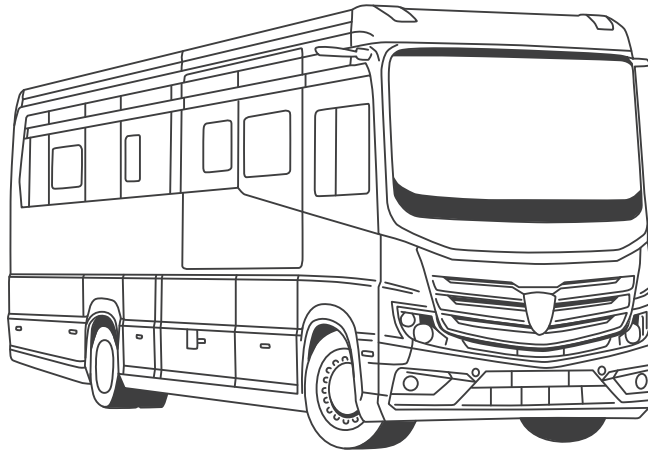
In contrast to camper vans or CUVs, vehicle models in the motorhome category are based on a completely new body. Here, externally manufactured base vehicles are used exclusively while the body is manufactured entirely by Knaus Tabbert. Semi-integrated, alcove and fully integrated models fall into this category. In semi-integrated models, the transition from the driver's cab to the living area is clearly identifiable. In the case of alcoves, there is a bed above the driver's cab, giving the vehicle its typical appearance featuring a "forward-facing roof".

The transition from the driver's cab to the living area is not visible in fully integrated vehicles, thereby creating a particularly

spacious interior. The size and available space can vary in motorhomes, but various bed and bathroom solutions as well as a living room with seating arrangement and kitchen are always incorporated.



# LUXURY LINERS

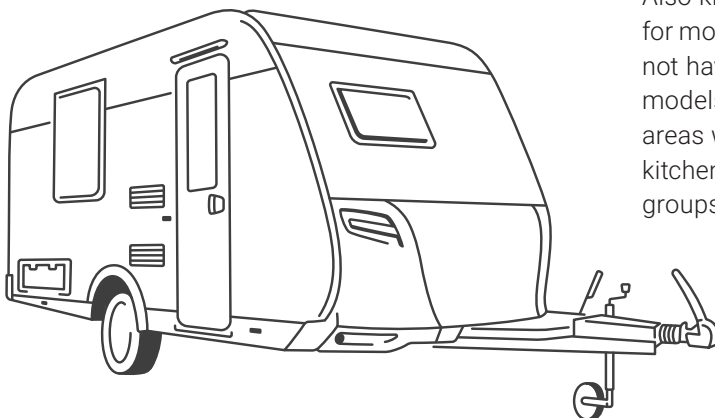


***Mobile luxury with every feature you could possibly wish for.***

Luxury liners are mounted on lorry frames as standard, which means that their interior space is similarly generous. As the name suggests, these touring vehicles epitomise pure luxury and contain every feature imaginable. Luxury liners from MORELO combine an outstanding, elegant design with supreme travel comfort.

# CARAVANS

***The perfect trailer for every need.***



Also known as trailers, caravans are fully equipped trailers for motor vehicles. In contrast to motorhomes, caravans do not have their own drive. Depending on the brand, caravan models feature various bed and bathroom solutions, living areas with a comfortable seating arrangement and a small kitchen. Knaus Tabbert supplies caravans for different target groups and needs, and in different price ranges from the following brands: T@B, WEINSBERG, KNAUS and TABBERT.

## FUNDAMENTALS OF THE GROUP

### Organisational structure

Knaus Tabbert AG is the listed parent company of the Knaus Tabbert Group with its headquarters in Jandelsbrunn, Germany. The company is registered under the commercial register number HRB 11089 with the registry court in Passau.

The Consolidated Financial Statements encompass both the company and its subsidiaries (collectively referred to as "Knaus Tabbert" or "Group"). The executive bodies of the company comprise the Management Board, the Supervisory Board, and the Shareholders' Meeting. The balance sheet date is 31 December.

The shares of the company have been traded in the Prime Standard segment of the regulated market of the Frankfurt Stock Exchange since 23 September 2020.

- ISIN: DE000A2YN504
- WKN: A2YN50

Knaus Tabbert AG holds a 100% stake in the following enterprises:

- Caravan-Welt GmbH Nord, Bönningstedt
- Knaus Tabbert Kft., Vac, Hungary
- HÜTTLrent GmbH, Maintal
- MORELO Reisemobile GmbH, Schlüsselfeld
- WVD-Südcaravan GmbH, Freiburg
- Knaus Tabbert Stiftung gGmbH

### Management Board and Supervisory Board

The Management Board of Knaus Tabbert AG leads the company at its own responsibility. The Supervisory Board appoints, monitors and advises the Management Board, and is directly involved in decisions of fundamental importance to the company. It is composed of six shareholder representatives and six employee representatives, thereby ensuring an equal representation. Both bodies cooperate closely for the benefit of Knaus Tabbert. Further details can be found in the chapter "Corporate Governance Statement".

### Personnel changes in the Management Board

Significant staff-related decisions were taken in the 2024 financial year.

- Former CFO Carolin Schürmann left the company for personal reasons with effect from 31 March 2024.

- The Management Board was downsized to three members following the appointment of Wolfgang Speck as CEO.
- Wolfgang Speck, the previous CEO of Knaus Tabbert AG, resigned from Knaus Tabbert for personal reasons on 31 October 2024. COO Werner Vaterl took over the duties of CEO on an interim basis.
- On 22 November 2024, the Supervisory Board of Knaus Tabbert AG resolved to appoint Mr. Willem Paulus de Pundert member and Chairman of the Management Board with immediate effect by means of delegation from the Supervisory Board pursuant to Section 105 para. 2 of the German Stock Corporation Act (AktG). Willem Paulus de Pundert has thus taken on the duties of CEO and CFO.
- On 28 November 2024, the Supervisory Board of Knaus Tabbert AG resolved to terminate the appointment of Mr. Werner Vaterl as COO and of Mr. Gerd Adamietzki as CSO with immediate effect and for good cause due to criminal charges.
- On 5 December 2024, Mr. Radim Sevcik was appointed CFO of Knaus Tabbert AG.

### Investigative proceedings by the public prosecutor against Werner Vaterl und Gerd Adamietzki

On 27 November 2024, it was announced that investigative proceedings were being conducted by the public prosecutor against Management Board members Werner Vaterl and Gerd Adamietzki in connection with allegations of criminal acts at the expense of the company - hereinafter referred to as "fraud case".

No charges have been brought against Knaus Tabbert; Knaus Tabbert is considered the injured party.

Knaus Tabbert has engaged the forensic service provider Alvarez & Marsal to investigate the incidents. The investigation is expected to play a crucial role in assessing the scale and impacts of the events, implementing measures to protect against such incidents in the future, and enabling the company to assert potential claims for damages. Knaus Tabbert remains in close contact with the investigating public prosecutor, and is also seeking legal advice regarding the assertion of claims for damages. The special investigation commissioned by the Group has not produced any further findings that could have a material impact on the Annual Financial Statements and Consolidated Financial Statements or the Combined Management Report.

On 28 November 2024, the company dismissed Management Board members Werner Vaterl and Gerd Adamietzki with immediate effect.

## Control system

For internal control purposes, Knaus Tabbert has divided its operating business into two segments, which also constitute segments in accordance with international accounting standards (IFRS 8):

- **Premium segment:** comprises the KNAUS, TABBERT, WEINSBERG und T@B brands
- **Luxury segment:** comprises the MORELO brand

Key financial performance indicators include key figures on growth, profitability and the capital structure.

The most important key figures for steering the Group are:

- revenue, and
- the adjusted EBITDA margin (based on adjusted EBITDA).

For Knaus Tabbert, the adjusted EBITDA margin provides additional information which makes it easier for the Group to assess the operating profitability of its business model, also in comparison with other companies in the industry.

## Business model

Knaus Tabbert operates in the market for recreational vehicles and produces motorhomes, caravans and camper vans. With its five brands, the company ranks among the leading European manufacturers of recreational vehicles in terms of market share\*).

With its balanced brand portfolio, Knaus Tabbert is represented in all product categories, i.e. motorhomes, caravans and camper vans, and in all price segments, and occupies top positions in European registration statistics.\*)

Value creation ranges from research and development to production, sales and services.

Knaus Tabbert operates three production sites in Germany (Jandelsbrunn, Schlüsselfeld and Mottgers) and one in Hungary (Nagyoroszi).

Knaus Tabbert employed a total of 3,953 members of staff, of which 769 temporary workers, as of the balance sheet date 31 December 2024.

Manufacturing at Knaus Tabbert is organised as a production network characterized by high efficiency. This allows the company to manufacture motorhomes, caravans and camper vans on one production line. Moreover,

standardised manufacturing processes enable us to produce the same models at different locations. This provides us with a high degree of flexibility within our production network.

As products are generally made to order, we are able to react quickly to market changes and sales fluctuations. In the 2024 financial year, vehicles of all model series were produced for stock.

Sales (invoiced units) of the Group in the 2024 financial year amounted to 22,575 vehicles.

The company's portfolio includes the five brands KNAUS and WEINSBERG (caravans, motorhomes and camper vans), TABBERT and T@B (caravans), and MORELO (luxury motorhomes). As the customer target groups of the individual brands differ, we offer suitable solutions for both price-conscious beginners and demanding and experienced caravanners. Our offering thus covers all product and price segments, including the high-end Luxury segment, and without competing brands within the groups.

Knaus Tabbert distributes its products via an extensive dealer network. The Group also sells vehicles of the Premium segment directly to end customers via three own dealerships.

In addition to the dealer network, Knaus Tabbert offers its customers access to service stations throughout Europe via its cooperation partner MAN.

Knaus Tabbert primarily distributes its products in Europe. Nevertheless, the Group considers itself a company with deep regional roots. Knaus Tabbert is therefore well aware that its business success largely depends on its workforce from the respective regions where its production sites are located. Knaus Tabbert thus has a strong interest in thriving regional development.

In addition to its five brands, Knaus Tabbert also offers the digital rental brand RENT AND TRAVEL. This enables users and newcomers alike to rent and test recreational vehicles from the Group's brands. The platform connects customers, travel agencies and rental stations.

The regular renewal of the hire fleet by Knaus Tabbert's rental partners constitutes an additional sales channel. At the same time, the rental market also serves as an excellent instrument for acquiring and retaining new customers. In addition to the German market, RENT AND TRAVEL was also launched in Austria, Italy and the Netherlands in the 2024 financial year.

## Strategy

The strategic focus of the Knaus Tabbert Group essentially corresponds to the previous business orientation of the company and has been supplemented in some areas by new or alternative focal points and initiatives. The company's future success is to rest on the following four strategic pillars:

### Products and innovation

Knaus Tabbert's market position is based on a solid product range that focuses on quality and customer benefit. On this basis, the company aims to safeguard and strengthen its competitiveness in the long term. Innovation is a key factor for success in this regard. Drawing on its technological expertise, Knaus Tabbert strives to offer its customers optimum product and design solutions.

### Efficient operational processes

Knaus Tabbert seeks to strengthen its competitiveness through a comprehensive understanding of business and the ongoing optimisation of key processes. Furthermore, process efficiency is to be increased through automation, digitisation and the use of new management tools. Reducing complexity and integrating functionalities are just as important as a sustainable focus in all activities of the company.

### Deepening our partner network

Knaus Tabbert has established itself as a major player in the European caravanning market and boasts an extensive network of partners and other stakeholders. This has provided the basis for the company's success to date, and will continue to do so in the future. Our partners and stakeholders include our employees and local communities, our dealer network, suppliers and financial service providers, as well as other stakeholder groups. Although Knaus Tabbert does not rule out strategic acquisitions in order to further strengthen its base in Europe, the main focus is currently on organic growth.

### Sustainability as a key component of the corporate strategy

Sustainability has a long tradition at Knaus Tabbert and is a fundamental component of its corporate culture and strategy. Knaus Tabbert is convinced that long-term economic success can only be achieved by ensuring responsible conduct at all times. To this end, the Group pursues a holistic approach that encompasses all ESG aspects.

## Business and earnings situation

### Sales

In the 2024 financial year, Knaus Tabbert sold a total of 22,575 units (previous year: 30,613 units).

#### UNITS SOLD BY PRODUCT CATEGORY

in units	2024	2023
<b>Units sold total</b>	<b>22,575</b>	<b>30,613</b>
<i>thereof caravans</i>	<b>9,903</b>	<b>12,029</b>
<i>thereof mobile homes</i>	<b>7,447</b>	<b>11,474</b>
<i>thereof camper vans</i>	<b>5,225</b>	<b>7,110</b>

Knaus Tabbert temporarily adjusted its production in response to the challenging market environment and the inventory build-up in retail, as shown by data provided by the German Caravan Industry Association ([www.civd.de](http://www.civd.de)), by reducing its production numbers and suspending production for several weeks in the second half of 2024.

Germany was once again the largest sales market, with France, the Netherlands and Scandinavia among the main sales markets.

### Order backlog

Knaus Tabbert's business is subject to seasonal demand patterns within a financial year. The development of its order backlog is significantly influenced by the challenges faced by dealers with regard to their stock levels, as described in the section "Industry Development" in the annual report.

The Group recorded an order backlog of EUR 480 million (previous year: EUR 946 million) as of the reporting date 31 December 2024.

### Revenue and earnings situation of the Group

The activities of the Group are divided between the Premium and Luxury segments. In order to ensure a transparent presentation of ongoing business, adjusted figures are calculated and reported for both the Group as a whole and for the individual segments.

## GROUP KEY FINANCIAL INDICATORS

in EUR mill.	2024	2023	Change
Revenue	1,082.1	1,441.0	-24.9%
EBITDA (adjusted)	28.4	123.8	-77.1%
EBITDA margin (adjusted)	2.6%	8.6%	

Adjustments include individual items insofar as they result in material effects in a reporting year. These individual items may relate in particular to restructuring expenses, non-recurring transaction costs or other special expenses.

EBITDA and EBIT, and the corresponding adjusted earnings figures, are defined in accordance with the International Financial Reporting Standards (IFRS) to be applied in the EU.

## GENERAL INFORMATION

### Preamble

Knaus Tabbert is convinced that long-term economic success can only be achieved on the basis of fully responsible conduct. This sense of responsibility is reflected in all processes within the company and in its entire value chain - from the product idea and product development, the choice of suppliers, production, sales and various services, to the use of Knaus Tabbert vehicles.

In this Sustainability Statement, Knaus Tabbert reports on its sustainability goals and measures, both to give its stakeholders insights into its commitment and activities in this area, and to lay the foundations for legally compliant sustainability reporting in accordance with the requirements of the European Union.

### Application of the CSRD and ESRS

Knaus Tabbert reports on its goals and measures in the area of sustainability following the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Standards (ESRS). The CSRD has not yet been transposed into national law in Germany. Nevertheless, we expect that, together with the ESRS, it will provide the basis for Knaus Tabbert's sustainability reporting in the future. The company has therefore decided to base its reporting on this framework for the first time for the 2024 financial year, rather than on the GRI as was previously the case.

This Sustainability Statement also includes all disclosures pursuant to Sections 289c and 315c of the German Commercial Code (HGB).

### Categories of reporting standards

Sector-independent disclosures are largely based on the ESRS. These are supplemented by company-specific information insofar as this is essential for understanding the sustainability-related impacts, risks and opportunities of Knaus Tabbert's business model.

### Company-specific disclosures

As Knaus Tabbert's materiality analysis did not identify any impacts, risks or opportunities that are not covered, or not covered in sufficient depth, by an ESRS, company-specific disclosures as part of a double materiality analysis are not required. Company-specific disclosures resulting from the requirements of the German Commercial Code are listed in sections S and G.

### Sector-independent disclosures in accordance with cross-cutting and topical standards

The ESRS are divided into different categories: This Sustainability Statement is prepared and presented in accordance with the general requirements of ESRS 1; ESRS 2 General Disclosures applies to the sustainability aspects covered by topical and sector-specific standards. Knaus Tabbert fulfils the disclosure requirements of ESRS 2 with regard to all information that the company is required to provide at a general level on all material sustainability aspects in the reporting areas of governance, strategy, management of impacts, risks and opportunities, metrics and targets.

Furthermore, Knaus Tabbert discloses sustainability information on environmental matters, social matters and responsible corporate governance on the basis of the results of its materiality analysis in accordance with the topical standards. This information can be found in the respective chapters "Environmental information", "Social information" and "Governance information". Information on ESG topics, which are covered by the ESRS, but do not result in material impacts, risks and opportunities, have not been taken into account in accordance with ESRS 1.

### Disclosures according to sector-specific ESRS

As currently no sector-specific ESRS standards are applicable to Knaus Tabbert, the company has not made any disclosures in this regard.

### Reporting areas

The disclosure requirements of ESRS 2 and of topical ESRS are divided into the following reporting areas:

- Governance (GOV): Governance procedures, controls and processes for monitoring, managing and overseeing impacts, risks and opportunities (see ESRS 2, Governance)
- Strategy and business model (SBM): Interaction of the undertaking's strategy and business model with the material impacts, risks and opportunities of its business operations, including how the undertaking addresses these impacts, risks and opportunities (see ESRS 2, Strategy)
- Management of impacts, risks and opportunities (IROs): Processes through which the undertaking identifies impacts, risks and opportunities and assesses their materiality, and policies and measures through which it addresses material sustainability aspects
- Metrics and targets (MTs): The undertaking's performance, including the sustainability targets it has set and the progress made towards achieving these targets

### **Double materiality as the basis of sustainability reporting**

The overall objective of the double materiality analysis is to identify the most relevant sustainability issues for a company. On the one hand, the impacts of the company's activities on the environment and society, as well as their extent, scope and remediability, are evaluated as part of the analysis. The double materiality analysis also includes an evaluation of the impacts on the company in terms of financial materiality in the respective ESRS chapters. These include financial opportunities and risks that could affect the company's current and future financial materiality as a result of external influences in ESG areas (Environmental, Social and Governance).

The materiality analysis serves as the basis for sustainability reporting under the ESRS. Consequently, it also provides the basis for the following Sustainability Statement. A sustainability aspect is considered material if it fulfils the criteria of impact materiality, financial materiality, or both. This means that information is considered material even if only one of the criteria is met. Details on Knaus Tabbert's materiality analysis are provided in the chapter ESRS 2 General Disclosures, IRO-1 – Processes for identifying and assessing material impacts, risks and opportunities.

## **ESRS 2 General Disclosures**

### **Basis for preparation**

#### **BP-1 – General basis for preparation of the Sustainability Statement**

It is expected that the CSRD will require Knaus Tabbert to disclose comprehensive sustainability information in accordance with the European Sustainability Reporting Standards (ESRS) from the 2025 financial year. To prepare for this obligation, the Group wishes to incorporate the ESRS into its current sustainability reporting as far as possible. This non-financial statement has therefore been prepared following the ESRS.

### **Scope of consolidation**

In this Sustainability Report, Knaus Tabbert AG reports on the progress made by the parent company and its consolidated subsidiaries during the reporting period with regard to sustainable business practices and the measures that are planned for present and future periods. The ESG data is consolidated following the same principles and the same scope of consolidation as in the Annual Financial Statements. As of 31 December 2024, Knaus Tabbert AG held a 100 percent stake in the following companies:

- Caravan-Welt GmbH Nord, Bönningstedt
- Knaus Tabbert Kft., Vac, Hungary
- HÜTTLrent GmbH, Maintal
- MORELO Reisemobile GmbH, Schlüsselfeld
- WVD Südcaravan GmbH, Freiburg

### **Locations and scope of reporting**

Knaus Tabbert produces at three locations in Germany (Jandelsbrunn, Schlüsselfeld, Mottgers) and at one location in Hungary (Nagyoroszi). The measures described in this Sustainability Report generally relate to the Group's entire value chain – from the supply chain and manufacturing to the use of the vehicles produced – and refer to different time horizons: the reporting period (short term), five years (medium term) and more than five years (long term). If measures only apply to parts of the value chain or deviate from the above time horizons, this is explicitly stated.

#### **BP-2 – Disclosures in relation to specific circumstances**

The CSRD and its ESRS were not transposed into German law in 2024 as planned. Consequently, the companies concerned have the option of basing their reporting solely on the ESRS. However, the content requirements of Section 289c HGB for the non-financial statement must still

be fully complied with. After performing the double materiality analysis, the following ESRS were categorised as material for Knaus Tabbert and are therefore subject to disclosure: E1, E3, E5, S1 and G1. Knaus Tabbert considers the obligations resulting from Section 289c HGB to be fulfilled, with the exception of social information relating to ESRS S3 and ESRS S4. The corresponding information is therefore additionally presented at the end of sections S1 and G1 under the company-specific disclosures. They do not result from the materiality analysis, but are based on the requirements of Section 289c HGB.

All quantitative data points presented in text form or in the tables in sections E, S and G as well as in the Notes to this Report were reviewed by an external auditing company (limited assurance). Please refer to the auditor's report on limited assurance at the end of this Report.

Quantitative data, such as energy and environmental data, CO<sub>2</sub> emissions and personnel figures, are measured values, values obtained from invoices or internal databases. When collecting data, Knaus Tabbert also partly draws on assessments by internal and external experts, which were generated as part of the double materiality analysis or in workshops, for example. Moreover, in the section "Environmental information", the company presents estimates made as part of the transition plan that are based on experience in the ESG area and are regularly reviewed. These estimates are also dependent on future developments such as changes in revenue. Estimates were also made regarding the impacts, opportunities and risks of customer and supplier relationships identified as part of the double materiality analysis.

## **Governance**

To address sustainability aspects, Knaus Tabbert has established a group-wide sustainability management system and developed a group-wide sustainability strategy, which is an integral part of the corporate strategy.

### **GOV-1 – The role of administrative, management and supervisory bodies**

At the highest management level, the Management Board is responsible for planning and implementing the sustainability strategy. The Supervisory Board monitors the work of the Management Board and jointly discusses the measures taken, progress made and targets at regular Supervisory Board meetings, but at least twice a year. Employee representatives have been appointed at the sites in Jandelsbrunn, Mottgers and Nagyoroszi.

### **Composition and competencies of the Management Board**

The Management Board of Knaus Tabbert AG currently consists of two male members. In 2024, a personnel change in the Management Board resulted in the downsizing of the board to two members. Following the mutually agreed departure of the previous Chief Executive Officer (CEO)/Chief Financial Officer (CFO) and the dismissal of the Chief Sales Officer (CSO) and Chief Operating Officer (COO) due to corruption charges, Willem Paulus de Pundert, a major shareholder via H.T.P. Investments 1 B.V. and a member of the Supervisory Board at the time, was appointed CEO and CFO. On 5 December 2024, Radim Sevcik took over the position of CFO from CEO Willem Paulus de Pundert, who will focus more intensively on sales-related and operational issues, underlining Knaus Tabbert's commitment to the sustainable optimisation of its core business. The roles of COO and CSO will be temporarily performed by the CEO and will be filled in the course of 2025.

At Knaus Tabbert, the COO is responsible for sustainability and is also a member of the working group of the German Caravanning Industry Association (CIVD), which aims to drive forward the topic of sustainability within the industry.

Each Management Board member is closely involved in the company's operating activities and independently manages the business area assigned to them under the Rules of Procedure. A presentation of individual areas of responsibility and portfolios can be found on the website of Knaus Tabbert AG at: <https://www.knaustabbert.de/en/company/management/>.

With a view to ensuring diversity on the Management Board, the Supervisory Board strives to give due consideration to various professional and international backgrounds. In addition to a diverse board composition, Management Board members are selected on the basis of their expertise, professional qualifications and personality. Management Board members should bring a broad range of professional experience and expertise to the table. In this respect, the concept of diversity acts as an additional guideline for the selection of suitable candidates to the Management Board. In 2024, a particular focus was placed on the internationalisation of the Management Board: the two current board members come from different EU member states.

In August 2020, the Supervisory Board set a target share of female Management Board members in line with the statutory requirements, as there were no women on the Management Board at the time and the company wished to retain flexibility with regard to the composition of the

Management Board team. The statutory targets were met in the 2024 financial year.

For members of the Management Board, an age limit of 68 years generally applies.

### ***Composition and competencies of the Supervisory Board***

The Supervisory Board is tasked with advising and monitoring the Management Board in running Knaus Tabbert AG. Monitoring and advising the Supervisory Board also includes sustainability issues. The Supervisory Board appoints the members of the Management Board in accordance with statutory provisions and the Articles of Association.

The composition of the Supervisory Board of Knaus Tabbert AG complies with legal requirements and the company's Articles of Association. The Supervisory Board consists of eight male members and four female members, of whom six are elected by the Shareholders' Meeting in accordance with the provisions of the German Stock Corporation Act, and six by the company's employees in accordance with the provisions of the German Co-Determination Act (Mitbestimmungsgesetz). This results in a women's quota of 33.33 percent, which is in line with legal requirements.

Eight members of the Supervisory Board are considered independent in accordance with the German Corporate Governance Code. This is equivalent to a share of 66.67 percent.

The Supervisory Board has decided on a competence profile for its composition and required expertise, which it believes to be fully implemented at present. According to this profile, the Supervisory Board as a whole should have the competencies deemed essential for the activities of the Knaus Tabbert Group. These include, in particular, in-depth experience and expertise in the area of sustainability in order to ensure the monitoring of sustainability aspects and the associated risks, opportunities and impacts. Three members of the Supervisory Board of Knaus Tabbert AG - Esther Hackl, Jana Donath and Ferdinand Sommer - possess special knowledge of sustainability issues. This corresponds to a share of 25 percent.

The competencies of the Supervisory Board are presented in more detail in the qualifications matrix on page 23 of the Annual Report.

### ***First and second management levels***

When filling management positions in the company, the Management Board pays attention to diversity and, in particular, strives for an adequate representation of women and different nationalities. The Management Board has set a target of 33 percent for the proportion of women in the first management level below the Management Board of Knaus Tabbert AG, and a target of 22 percent for the proportion of women in the second management level below the Management Board. Both targets were achieved in the 2024 financial year.

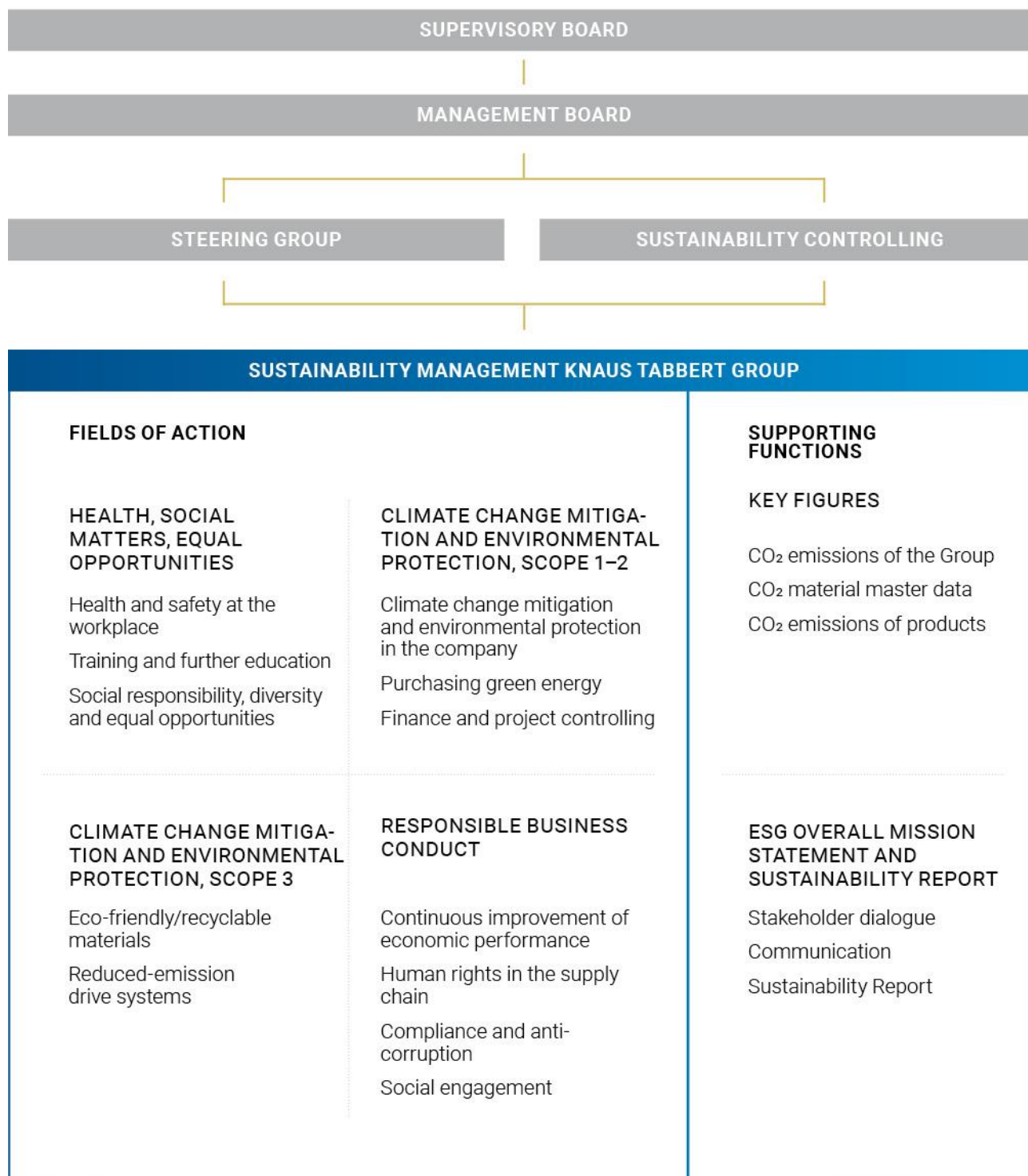
In order to ensure that managers have the requisite sustainability expertise, all employees at the first management level receive training on ESG topics. Further training is provided as required.

### ***Sustainability steering committee***

A company-wide sustainability steering committee forms the central steering body for the strategic further development of the sustainability strategy. The steering committee includes the CFO, COO, all site managers and department representatives. A sustainability manager, who is a member of the steering committee and reports directly to the Management Board member responsible for ESG issues, is tasked with steering the measures relating to the strategic sustainability topics.

The site managers are responsible for implementing the measures defined as part of the sustainability strategy at the respective locations.

The sustainability manager collaborates with four internal sustainability teams. These teams form a company-wide network of experts, remain in close communication with the sustainability manager, and provide support to the site managers. This ensures that the measures defined in the sustainability strategy are implemented throughout the organisation and at all of the company's locations.



The monitoring, management and oversight of material risks, opportunities and impacts in connection with Knaus Tabbert’s business operations is performed by the respective sustainability teams in their respective subject areas.

The teams review the achievement of targets and the effectiveness of the measures and policies on a quarterly

basis. The steering committee is informed of any deviations and, if necessary, takes further measures or adjusts the targets together with the sustainability manager. The Management Board reviews all significant key figures and targets twice a year in a group-wide management review and adjusts these if necessary.

The Supervisory Board receives regular reports, at least twice a year, on sustainability issues and the achievement of the associated targets.

The Group's internal Risk Management System (RMS) also plays a key role in this regard: risks and opportunities are identified and monitored each quarter by means of software-based reporting following a bottom-up and top-down approach. The time horizon for identifying risks and opportunities has been set at approximately one year.

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

Knaus Tabbert's sustainability strategy comprises four subject areas, which are each managed by group-wide teams - see "Sustainability organisation":

- Health, social matters and equal opportunities (Social)
- Climate change mitigation and environmental protection within the company (Environment, Scope 1 and 2)
- Climate change mitigation and environmental protection along the value chain (Environment, Scope 3)
- Responsible corporate governance (Governance)

Each sustainability team is responsible for one of the subject areas. The sustainability manager provides the teams with relevant information and, to this end, monitors sustainability developments and trends, analyses their impact on Knaus Tabbert, and supports the specialist departments in implementing measures.

The sustainability teams each develop individual policies, which generally apply throughout the Group, and define key figures that are presented to the sustainability steering committee and approved by the Management Board. Based on these key figures, the steering committee and the sustainability teams derive quantifiable targets, taking into account stakeholder interests, which are anchored in the sustainability strategy and followed up by the sustainability teams with appropriate measures. Where no quantifiable targets have been set for a chapter, Knaus Tabbert makes explicit reference to this. Qualitative targets are also pursued by the teams. Where necessary, the steering committee makes recommendations to the whole Management Board regarding the implementation of measures and the achievement of targets.

Policies, specific key figures, targets and measures can be found in the respective chapters "Social information", "Environmental information" and "Governance information". There, Knaus Tabbert also makes reference to

the specific area of application or groups of affected persons if the policies, targets and measures do not apply throughout the Group.

The impacts, risks and opportunities of Knaus Tabbert's business operations with regard to sustainability are also assessed by the teams in their respective functional areas. This professional input also serves as basic information for the double materiality analysis and the policies derived therefrom. Specific information on the impacts, risks and opportunities can be found in the respective chapters "Environmental information", "Social information" and "Governance information".

In principle, Knaus Tabbert has defined its sustainability strategy and the sustainability targets derived therefrom up to 2030. In the environmental area, some emission targets have been defined for 2050. If a different time horizon is provided for target achievement, Knaus Tabbert explicitly states this. For instance, this is the case for numerous targets that are pursued on an annual basis (short-term).

The steering committee decides on the financial and personnel resources for all group-wide measures in connection with the sustainability strategy. For special projects or individual measures, financial and personnel resources are also made available by sustainability management at individual locations or in individual areas. All measures and resources relating to material sustainability aspects are presented in detail in the chapters "Environmental information", "Social information" and "Governance information".

As described above, Knaus Tabbert takes into account material impacts, risks and opportunities in the Group's internal RMS: risks and opportunities relating to ESG with potential impacts on employees, society and the environment have already been conceptually integrated into Knaus Tabbert's risk and opportunity identification process. Risks and opportunities are identified and monitored at Knaus Tabbert on a quarterly basis by means of software-based reporting following a bottom-up and top-down approach. Trade-offs have not been taken into account in this context.

The main impacts, risks and opportunities addressed by the sustainability teams, the steering committee and the Management Board and Supervisory Board during the reporting period are listed by topic before the chapters "Environmental information", "Social information" and "Governance information".

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

The sustainability targets of Knaus Tabbert AG are taken into account in the remuneration of Management Board members by making part of the remuneration dependent on achieving certain ESG key figures. As part of its sustainability strategy, Knaus Tabbert has also adjusted the short and long-term sustainability targets for the Management Board according to purview and integrated them into its Short-term Incentive Plans (STIP). The targets include specific climate and environmental protection goals, and social goals such as increasing employee satisfaction and diversity within the company.

The share of variable remuneration linked to the achievement of sustainability-related targets accounts for between 10 and 15 percent of total remuneration.

Variable remuneration agreements linked to sustainability targets have been concluded with most of the company's managers. These targets are set by the Management Board.

### GOV-4 – Statement on due diligence

The following table gives an overview of the information on the due diligence process contained in the Sustainability Statement with the corresponding references.

## LIST OF INFORMATION PROVIDED ON THE DUE DILIGENCE PROCESS

Core elements of due diligence	Reference in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV 2, ESRS 2 SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV2, ESRS 2 SBM-2, ESRS 2 IRO-1
c) Identifying and assessing adverse impacts	ESRS 2 IRO-1, ESRS 2 SBM-3
d) Taking actions to address those adverse impacts	E1, E3, E5, S1, G1, respective concepts and measures
e) Tracking the effectiveness of these efforts and communicating	E1, E3, E5, S1 und G1, respective KPI and targets

### GOV-5 – Risk management and internal controls over sustainability reporting

To prevent human errors, incorrect information, incomplete or erroneous data and fraud in its sustainability management, Knaus Tabbert applies the following standards and measures:

- Establishing a transparent and structured sustainability organisation (see also GOV-1 and GOV-2)
- Setting up a sustainability steering committee and sustainability teams that report directly to the Management Board
- Designating persons responsible for ESG data at all locations
- Incorporating sustainability management into the internal document management system
- Recording key sustainability figures in a software system
- Dual-control principle when entering data and regular plausibility checks of the entered data
- External audits of sustainability reporting with limited assurance

- Half-yearly management reviews of key energy and environmental figures and validation by the Management Board

The company has not adopted an explicit risk assessment approach to evaluate the aforementioned risks, which are viewed in isolation within sustainability reporting. The most significant risks were identified as listed above, and mitigation strategies were implemented in the respective areas. These include minimising the risk of inconsistent data, the dual-control principle when entering data, external auditing of data, and management reviews. The steering committee and the sustainability organisation as such ensure that the risks are integrated into internal functions and processes.

Detailed information on Knaus Tabbert's risk management can be found in chapter G1.

## Strategy

### SBM-1 – Strategy, business model and value chain

Knaus Tabbert ranks among the leading manufacturers of motorhomes, caravans and camper vans in Europe, and stands for first-class quality 'Made in Germany',

many years of experience and high innovative power. Based in Jandelsbrunn, Bavaria, the company employed 3,953 members of staff at four production sites in Germany and Hungary at the end of 2024.

The Knaus Tabbert Group's portfolio includes the development and production of its products as well as a wide range of services centred around caravanning. With this extensive offering, the company caters to a market which was characterised by strong growth in the past years and is driven by the general trend towards greater individuality, freedom, independence, regionality and eco-friendly travelling.

Knaus Tabbert's main products include camper vans, motorhomes, luxury liners and caravans. In addition to a quantitative adjustment of production, the product portfolio was also streamlined in the reporting year. Projects with little prospect of providing added value for customers and the company have been, or will be, discontinued. Instead, Knaus Tabbert intends to focus more strongly on its core business with established products and on delivering the highest quality. Projects which the company expects to generate less added value for its customers and hardly any competitive advantages will not be pursued further. These include the new XPERIAN brand presented in 2024 and the KNAUS CASCAN luxury camper van.

Europe is the most important geographical market for Knaus Tabbert. Dealerships are the company's most significant customer group. In the reporting period, there were no bans on any of Knaus Tabbert's key products or services in specific markets. From 2035, there is a risk that some of its products will be affected by the ban on vehicles with combustion engines decided by the EU.

Knaus Tabbert has not explicitly assessed its products with regard to its sustainability targets. Nevertheless, the company has ensured that its most important products and services do not conflict with its sustainability targets. A key challenge arises in connection with Knaus Tabbert's decarbonisation strategy: as a manufacturer of vehicle bodies without its own chassis development, it is structurally dependent on its suppliers. This dependency may directly impact Knaus Tabbert's sustainability targets, particularly with regard to the reduction of CO<sub>2</sub> emissions.

Knaus Tabbert's business activities are based on four strategic pillars: products and innovation, efficient operational processes, a deepening of the partner network, and sustainability. Detailed information on the corporate strategy and a description of the business model and the value chain can be found on the first pages of this Report under the sections "Fundamentals of the Group", "Business model" and "Strategy".

A breakdown of total revenue by ESRS sector and a list in accordance with 40 c) was not provided, as this information is not mandatory for Knaus Tabbert.

### ***SBM-2 – Interests and views of stakeholders***

Knaus Tabbert takes the interests and views of its stakeholders into account in the development of its strategy and business model. As part of its stakeholder mapping in 2021, the respective degree of dependency and degree of influence were analysed and prioritised, and seven relevant stakeholder groups were defined:

- Supervisory Board
- Banks and insurance companies
- End customers
- Dealers
- Investors
- Suppliers
- Employees

To integrate the interests and views of its stakeholders, Knaus Tabbert conducted a stakeholder survey in 2022 to assess the materiality of the impacts, opportunities and risks of its business operations from the perspective of its stakeholders.

The survey was conducted with the aid of software and external support. The views of banks and the Supervisory Board were obtained in personal interviews, while employees, dealers, end customers, investors, insurance companies and suppliers were surveyed in an online questionnaire.

The results of the stakeholder survey were presented to the Management Board and taken into account both in the development of the sustainability strategy and in the preparation of the transition plan and the Supplier Code.

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

Knaus Tabbert performed a comprehensive double materiality analysis for the first time in 2024 in order to determine the material impacts, risks and opportunities of its business operations and their interactions with its strategy and business model. In the process, the company identified material impacts, risks and opportunities in the environmental area with regard to climate change, water resources and the circular economy, in the area of its own workforce, and in the area of governance. The results are described in detail in the relevant sections of this Report under "Environmental information", "Social information" and "Governance information".

A detailed description of the specific impacts, risks and opportunities for each topic, including the time dimension and placement within the value chain, can be found at the beginning of each chapter on the topical standards.

The materiality analysis took into account both potential and actual negative and positive impacts of Knaus Tabbert's business operations on people and the environment along the entire value chain, and in the context of its corporate strategy and business model. The assessment was carried out with the help of external experts and internal staff responsible for the company's sustainability strategy, and is based on their qualitative judgements. Financial risks and opportunities were not quantified as part of the analysis.

In addition to detailed descriptions of the IROs, any necessary adjustments of Knaus Tabbert's strategy are also discussed below.

#### ***Climate change adaption, climate change mitigation, energy use and environmental protection – E1, E3, E5***

The climate change mitigation measures defined in our sustainability strategy reduce greenhouse gases, energy and resource consumption as well as waste within the company and on our own premises.

Guidelines for suppliers along with Knaus Tabbert's efforts to develop products that are as efficient, lightweight and resource-saving as possible result in reduced resource consumption, including energy and water, as well as a reduction in emissions along the entire value chain.

Knaus Tabbert also has the opportunity to increase its resilience to climate change through climate protection measures and sustainable company buildings. However, an insufficient implementation of these measures could negatively impact people, the environment and the company's own business operations.

The climate protection measures mentioned above are an integral part of Knaus Tabbert's corporate strategy and are already guiding the company's actions.

#### ***The company's own workforce, secure employment, social security and equal opportunities – S1***

Content, healthy, well-qualified and motivated employees provide the foundation for Knaus Tabbert's business success. Promoting equal opportunities, a zero-tolerance policy on discrimination and regular employee dialogues ensure an innovative and productive workforce. Insufficient employee involvement, poor social security, inadequate training, discrimination and frustration, on the

other hand, can increase employee turnover and inefficiency and ultimately lead to loss of business. In order to effectively counter the risks and opportunities with regard to its workforce, Knaus Tabbert offers its employees targeted training and further education measures at the Knaus Tabbert Academy, a comprehensive health and safety programme as well as an attractive working environment with fair pay.

#### ***Responsible business conduct – G1***

Transparent and legally compliant corporate governance forms the basis for the trust placed in Knaus Tabbert by its customers, business partners, shareholders, employees and the public. It fosters the well-being of all stakeholders and strengthens the company's reputation, which can generate competitive advantages.

Knaus Tabbert ensures integrity and transparency at all levels and in all company processes through its Code of Conduct, the systematic fight against corruption and an anonymous whistleblowing system. The principles of ethical corporate governance are firmly anchored in its compliance organisation and are reflected in the strategic direction of Knaus Tabbert.

#### ***Impact, risk and opportunity management***

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

In the double materiality analysis performed in 2024, Knaus Tabbert also identified ESG issues of material importance to the company and its future sustainability reporting. The fields of action described in the previous sustainability reports were taken into account and linked to the corresponding chapters of the CSRD.

The fields of action were defined based on the results of a stakeholder survey, among other things. Stakeholder interests were taken into due account when identifying the impacts, opportunities and risks as part of the double materiality analysis. These include the interests of the Supervisory Board, banks and insurance companies, end customers, dealers, investors, suppliers and employees.

The materiality analysis is based on Chapter 3 of ESRs 1 in conjunction with the Implementation Guidance of EF-RAG IG 1. In a first step, Knaus Tabbert identified the impacts, risks and opportunities (IROs) in connection with the respective sustainability topic in the context of the company. In the process, Knaus Tabbert took into account impacts arising from its own operations or from its business relationships. The analysis was based on the results of the stakeholder survey, quantitative measure-

ments, calculations, internal databases and qualified expert assessments. As a next step, Knaus Tabbert assessed the materiality of the identified IROs.

All material impacts, including their location of occurrence, are listed by topic before the respective chapters "Environmental information", "Social information" and "Governance information". The topics were analysed on three levels:

- Assessment of the impact on Knaus Tabbert Tabbert (financial materiality)
- Assessment of the impact of Knaus Tabbert's business operations on the environment and society
- Assessment of materiality from the perspective of the most relevant stakeholders

The materiality of an impact was assessed by multiplying its probability of occurrence with its magnitude, which is determined by the impact's extent, scope and irreversibility. To calculate financial materiality, the potential magnitude of the financial impact was multiplied by its probability of occurrence. The stakeholder survey can be regarded as a third, but optional, dimension. In this survey, the sustainability issues, i.e. Knaus Tabbert's fields of action, were assessed by the relevant stakeholders.

All operations and locations of Knaus Tabbert were included in the materiality analysis. As neither geographical conditions nor specific business activities presented an increased risk of adverse effects, the materiality analysis did not specifically focus on individual areas.

### *Decision making*

The topics of relevance to Knaus Tabbert were identified from the assessment of risks, opportunities and impacts. In total, 15 sub-chapters of the ESRS exceeded the thresholds and were therefore categorised as material. Topics below the relevance threshold were not taken into account. The assessment resulted in a reporting obligation for chapters E1, E3, E5, S1 and G1. The threshold value was 8 for impacts and 3 for risks and opportunities.

The Management Board of Knaus Tabbert AG has reviewed and confirmed the list of material topics and the materiality analysis. The company views the materiality analysis as a continuous process into which issues of stakeholders or newly identified impacts of the company can be integrated at any time.

The following diagram depicts the results of the double materiality analysis.



## ENVIRONMENTAL

**E1.1** Climate change adaptation

**E1.2** Climate change mitigation

**E1.3** Energy

**E3.1** Water and marine resources

**E5.1** Resource inflows

**E5.2** Resource outflows

**E5.3** Waste management

## SOCIAL

**S1.1** Working conditions of own workforce

**S1.2** Equal treatment and opportunities for all

**S1.3** Other work-related rights

## GOVERNANCE

**G1.1** Corporate culture

**G1.2** Protection of whistleblowers

**G1.5** Management of relationships with suppliers, including payment practices

**G1.6** Corruption and bribery

The materiality analysis is integrated into Knaus Tabbert's general management process in that all material ESG impacts and risks are integrated into the RMS. Sustainability risks are not given special prioritisation over other risks. ESG risks and opportunities that have, or could have, a financial impact are also included in the RMS. Particularly increasing ESG requirements, both legally binding and non-binding, could lead to additional financial expenses. Moreover, non-compliance with legally binding and self-imposed sustainability and climate protection targets could result in liability and reputational risks. Further details can be found under GOV-5 – Risk management and internal controls for sustainability reporting.

In the reporting period, Knaus Tabbert only assessed ESG risks and opportunities qualitatively; a quantitative assessment is planned for 2025.

Knaus Tabbert performed a double materiality analysis to determine material IROs for the first time in 2024, which is why comparisons with the previous reporting period are not possible. The company will check the materiality analysis annually to ensure that it is up to date.

Knaus Tabbert did not assess its assets and activities to determine their actual and potential impacts, risks and opportunities within its own operations and its upstream and downstream value chain, nor did it consult with affected communities on these matters.

When identifying and assessing the climate impacts of its greenhouse gas emissions, Knaus Tabbert reviewed its greenhouse gas emission sources within its operations on the basis of recorded consumption volumes and calculations. These data are recorded by the company's internal control system and checked for plausibility on a quarterly basis. Knaus Tabbert assessed the actual and potential impacts of its business operations on climate change as part of the materiality analysis.

Physical climate risks were also partially identified and assessed by means of the double materiality analysis. Knaus Tabbert did not assess the extent to which its assets and business operations may be susceptible to the climate risks identified. A workshop was held in 2025 to measure future climate risks. In this workshop, the risks were assessed qualitatively, but not quantitatively, on the basis of climate scenarios.

To determine transition risks and opportunities, Knaus Tabbert identified short, medium and long-term transition events, which are presented in the section "Environmental information". However, the exposure of its assets and business operations to these events was not systematically assessed. Similarly, no vulnerability analysis taking into account the probability, extent and duration of the identified transition risks was performed. Climate-related scenario analyses were not used when determining transition events and assessing exposure. In addition, no assets or business operations were identified that are either incompatible with the transition to a climate-neutral economy or which would require substantial adjustment measures to ensure such compatibility.

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

The following index lists the disclosure requirements that were fulfilled based on the results of the materiality analysis in this Sustainability Statement (see Chapter 3 of ESRS 1), including the chapters in which the corresponding disclosures can be found in the Sustainability Statement. Knaus Tabbert defines material impacts as impacts above a threshold value of 8. Risks and opportunities are considered material and therefore reportable if they reach a threshold value of 3.

The following table contains further information on data points in ESRS 2 and in the topical ESRS resulting from other EU legislation (Appendix B of ESRS 2).

Disclosure Requirement and related datapoint	(1) SFDR reference <sup>1)</sup>	(2) Pillar 3 reference <sup>2)</sup>	(3) Benchmark Regulation reference <sup>3)</sup>	(4) EU Climate Law reference <sup>4)</sup>	Materiality
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 <sup>5)</sup> , Annex II		Ja
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Ja
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Ja
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 <sup>6)</sup> Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Ja
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Ja
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 <sup>7)</sup> , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Ja
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Ja
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Ja
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Ja

ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	Ja
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			Ja
ESRS E1-5 Energy consumption and mix paragraph 37 ESRS	Indicator number 5 Table #1 of Annex 1			Ja
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43 ESRS	Indicator number 6 Table #1 of Annex 1			Ja
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	Ja
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	Ja
ESRS E1-7 GHG removals and carbon credits paragraph 56			Regulation (EU) 2021/1119, Article 2(1)	Ja
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	Nein
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.		Nein
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).				
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral		Nein
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	Nein

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	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1	Nein
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1	Ja
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1	Ja
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1	Ja
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1	Ja
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1	Ja
ESRS 2 – SBM-3 – E4, paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1	Nein
ESRS 2 – SBM-3 – E4, paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1	Nein
ESRS 2 – SBM-3 – E4, paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1	Nein
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1	Nein
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1	Nein
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1	Nein
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1	Ja

ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1		Ja
ESRS 2-SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I		Ja
ESRS 2-SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I		Ja
ESRS S1-1 Human rights policy commitments, paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Ja
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21		Delegated Regulation (EU) 2020/1816, Annex II	Ja
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I		Ja
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I		Ja
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I		Ja
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	Ja
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I		Ja
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	Ja
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I		Ja
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I		Ja

ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	Ja
ESRS 2-SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I		Nein
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1		Nein
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1		Nein
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	Nein
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II	Nein
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1		Nein
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1		Nein
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	Nein
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1		Nein

ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1		Nein
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	Nein
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1		Nein
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1		Ja
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1		Ja
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II	Ja
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1		Ja

<sup>1)</sup> Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1)

<sup>2)</sup> Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation) (OJ L 176, 27.6.2013, p. 1)

<sup>3)</sup> Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1)

<sup>4)</sup> Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1)

<sup>5)</sup> Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are taken into account in each benchmark that is made available and published (OJ L 406, 3.12.2020, p. 1)

<sup>6)</sup> Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 with regard to the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p. 1)

<sup>7)</sup> Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council with regard to minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17)

## ENVIRONMENTAL INFORMATION

### **Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)**

The EU Taxonomy Regulation 2020/852 of the European Parliament and of the Council is a central element of the EU action plan on financing sustainable growth. Its objective is to increase the transparency and comparability of environmentally sustainable business operations and to establish a criteria-based classification system for this purpose. The following six environmental targets are being pursued:

- **Climate change mitigation (CCM)**
- **Climate change adaptation (CCA)**
- **Sustainable use and protection of water and marine resources (WTR)**
- **Transition to a circular economy (CE)**
- **Pollution prevention and control (PPC)**
- **Protection and restoration of biodiversity and ecosystems (BIO)**

Companies are obliged to classify their economic activities according to defined requirements with regard to their contribution to the six environmental objectives defined above. According to the Taxonomy Regulation, business operations are considered environmentally sustainable if they make a substantial contribution to one of the six environmental objectives, do not significantly impair the achievement of the other five environmental objectives, and are undertaken in compliance with minimum occupational safety requirements and human rights.

According to Art. 10 and 11 of the Delegated Act supplementing Art. 8 of the Taxonomy Regulation, Knaus Tabbert AG is obliged to report the share of its taxonomy-eligible and taxonomy-non-eligible economic activities in total revenue, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to environmental objectives 1 to 6 for the 2024 financial year.

Since the 2022 financial year, the identified economic activities must also be checked for taxonomy alignment. In the process, so-called technical screening criteria comprising three components must be taken into account:

Firstly, a substantial contribution has to be made to one of the environmental objectives stated.

Secondly, no significant harm may be done to any other environmental objective (do no significant harm = DNSH).

Thirdly, compliance with minimum social standards must be ensured (in accordance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards, and the International Bill of Human Rights).

### **Results**

The analysis of the business activities of Knaus Tabbert AG for the 2024 financial year produced the following results:

To calculate the taxonomy-eligible share of revenue, the activities were assigned to NACE codes 29.1 (Activities related to motorhomes and camper vans) and 29.2 (Activities related to caravans) in accordance with the reports to the federal statistical offices. In the taxonomy, NACE code 29.1 is listed under CCM 3.3/CCA 3.3 "Manufacture of low-carbon technologies for transport", which is why all activities related to motorhomes and camper vans were declared as taxonomy-eligible, as in previous years. Following the inclusion of economic activity CCM 3.18. "Manufacture of automotive and mobility components" in the EU Taxonomy Regulation, activities related to caravans have also been classified as taxonomy-eligible since 2023. Moreover, activities in connection with the rental of recreational vehicles (CCM 6.3. "Urban and suburban transport, road passenger transport") have also been reported as taxonomy-eligible since 2023. Compared to the previous year, the share of taxonomy-eligible revenue remains nearly constant at 98.8 percent (previous year: 99.9 percent).

Taxonomy-eligible investments made in the 2024 financial year include the capitalisation of rental vehicles (urban and suburban passenger transport, road passenger transport), and the capitalisation of development services for motorhomes and camper vans (production of low-carbon technologies for transport) and caravans (manufacture of automotive and mobility components). Due to a marked decline in investment activity in the 2024 financial year, particularly in new construction, the overall share of taxonomy-eligible CapEx (A.1 + A.2 in the reporting template) fell to 54.2 percent (previous year: 89.1 percent).

For the investment in a new production hall at the Schlüßelfeld site, which was reported as taxonomy-aligned in the 2023 financial year and is part of the Group's CapEx plan, compliance with the relevant certification criteria was confirmed by a commissioned external service provider upon completion of the project. EUR 3.9 million was invested in residual construction work in the past financial year, resulting in a taxonomy-aligned CapEx share of 11.3 percent in 2024 (previous year: 12.1 percent).

Operating expenses falling under the EU Taxonomy exclusively comprise non-capitalised development costs, expenses incurred for the maintenance and renovation of buildings, all direct expenses in connection with the day-to-day maintenance of property, plant and equipment, and short-term leasing costs.

General information on revenue as well as investment and operating expenses can be found in the Annual Report 2024, in particular in the Notes to the Consolidated Financial Statements (Notes to the Consolidated Profit and Loss Statement) and in the Combined Management Report (investment analysis).

## Table for KPI of non-financial companies

## Share of turnover from goods or services related to taxonomy-aligned economic activities – disclosure for 2024

FINANCIAL YEAR N (1)	YEAR N Code (2)	SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
		Turnover (3)	Proportion of Turnover (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text	Currency	%	%	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	0.0	0.0%	N	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Manufacturing of automotive and mobility components	CCM 3.18.	0.0	0.0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Local and regional passenger transport, passenger road transport	CCM 6.3.	0.0	0.0%	N	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		T
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>0.0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>0.0%</b>		
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Of which Transitional		0.0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
				EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL										
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	857.8	79.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								81.8%		
Manufacturing of automotive and mobility components	CCM 3.18.	210.6	19.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								17.9%		
Local and regional passenger transport, passenger road transport	CCM 6.3.	2.1	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.2%		
<b>Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>1,070.5</b>	<b>98.9%</b>	<b>98.8%</b>	<b>79.4%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>99.9%</b>		
<b>A. Turnover of Taxonomy eligible activities (A.1 + A.2)</b>		<b>1,070.5</b>	<b>98.9%</b>	<b>98.8%</b>	<b>79.4%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>99.9%</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>Turnover of Taxonomy- non-eligible activities (B)</b>		<b>11.6</b>	<b>1.1%</b>																
<b>TOTAL (A + B)</b>		<b>1,082.1</b>	<b>100.0%</b>																

<sup>1)</sup> Y – Yes, taxonomy-eligible activity and taxonomy-alignment with the relevant environmental objective

N – No, taxonomy-eligible activity but not taxonomy-alignment with the relevant environmental objective

N/EL – (Not eligible) Taxonomy-ineligible activity for the respective environmental objective

<sup>2)</sup> EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

CapEx share from goods or services related to taxonomy-aligned economic activities – disclosure for 2024

FINANCIAL YEAR N	YEAR N	SUBSTANTIAL CONTRIBUTION CRITERIA								DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
		Economic Activities (1)	Code (2)	CapEx (3)	Proportion of CapEx (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)
Text		Currency	%	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y, N; N/EL <sup>1)</sup>	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	0.0	0.0%	N	N	N/EL	N/EL	N/EL	N/EL	N/EL	No	No	No	No	No	No	No	0.0%	E	
Manufacturing of automotive and mobility components	CCM 3.18.	0.0	0.0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	No	No	No	No	No	No	No	0.0%	E	
Local and regional passenger transport, passenger road transport	CCM 6.3.	0.0	0.0%	N	N	N/EL	N/EL	N/EL	N/EL	N/EL	No	No	No	No	No	No	No	0.0%		T
New construction of buildings	CCM 7.1. / CCA 7.1 / CE 3.1.	3.9	11.3%	J	J	N/EL	N/EL	J	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	12.1%	E	
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>3.9</b>	<b>11.3%</b>	<b>11.3%</b>	<b>11.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>11.3%</b>	<b>0.0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>12.1%</b>	<b>E</b>	
Of which Enabling		3.9	11.3%	11.3%	11.3%	0.0%	0.0%	11.3%	0.0%	Y	Y	Y	Y	Y	Y	Y	Y	12.1%	E	
Of which Transitional		0.0	0.0%	0.0%	0					Y	Y	Y	Y	Y	Y	Y	Y	0.0%		T
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
				EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL										
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	2.0	5.7%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.3%		
Manufacturing of automotive and mobility components	CCM 3.18.	1.9	5.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.4%		
Local and regional passenger transport, passenger road transport	CCM 6.3.	10.2	29.4%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3.8%		
New construction of buildings	CCM 7.1. / CCA 7.1 / CE 3.1.	0.0	0.0%	EL	EL	N/EL	N/EL	EL	N/EL	N/EL								64.5%		
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>14.1</b>	<b>40.8%</b>	<b>40.8%</b>	<b>35.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>77.0%</b>		
<b>A. CapEx of Taxonomy eligible activities (A.1+A.2)</b>		<b>18.0</b>	<b>52.1%</b>	<b>52.1%</b>	<b>46.4%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>11.3%</b>	<b>0.0%</b>									<b>89.1%</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
<b>CapEx of Taxonomy-non-eligible activities (B)</b>		<b>16.5</b>	<b>47.9%</b>																	
<b>TOTAL (A + B)</b>		<b>34.5</b>	<b>100.0%</b>																	

<sup>1)</sup> Y – Yes, taxonomy-eligible activity and taxonomy-alignment with the relevant environmental objective

N – No, taxonomy-eligible activity but not taxonomy-alignment with the relevant environmental objective

N/EL – (Not eligible) Taxonomy-ineligible activity for the respective environmental objective

<sup>2)</sup> EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

## OpEx share from goods or services related to taxonomy-aligned economic activities – disclosure for 2024

FINANCIAL YEAR N	YEAR N	SUBSTANTIAL CONTRIBUTION CRITERIA								DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
		Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1) or eligible (A.2), OpEx, year N-1 (18)	Category enabling activity (19)
Text		Currency	%	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y; N; N/EL <sup>1)</sup>	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	0.0	0.0%	N	N	N/EL	N/EL	N/EL	N/EL	N/EL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0%	E	
Manufacturing of automotive and mobility components	CCM 3.18.	0.0	0.0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0%	E	
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>0.0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>0.0%</b>	<b>E</b>	
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0%	E	
Of which Transitional		0.0	0.0%	0.0%							n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0%		T
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
				EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL	EL <sup>2)</sup> ; N/EL										
Production of low-carbon transport technologies	CCM 3.3. / CCA 3.3.	6.2	76.4%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL								8.2%		
Manufacturing of automotive and mobility components	CCM 3.18.	1.9	23.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								91.8%		
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>8.2</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>100.0%</b>		
<b>A. OpEx of Taxonomy eligible activities (A.1+A.2)</b>		<b>8.2</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>								<b>100.0%</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
<b>OpEx of Taxonomy-non-eligible activities (B)</b>		<b>0.0</b>	<b>0.0%</b>																	
<b>TOTAL (A + B)</b>		<b>8.2</b>	<b>100.0%</b>																	

<sup>1)</sup> Y – Yes, taxonomy-eligible activity and taxonomy-alignment with the relevant environmental objective  
N – No, taxonomy-eligible activity but not taxonomy-alignment with the relevant environmental objective

N/EL – (Not eligible) Taxonomy-ineligible activity for the respective environmental objective

<sup>2)</sup> EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

Scope of taxonomy readiness and compliance per environmental objective – disclosure for 2024

Proportion of turnover/Total turnover	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	98.9%
CCA	0.0%	79.5%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Proportion of CapEx/Total CapEx	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	11.3%	52.1%
CCA	11.3%	46.4%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	11.3%	11.3%
BIO	0.0%	0.0%

Proportion of OpEx/Total OpEx	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	100.0%
CCA	0.0%	76.4%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

## Standard reporting templates for disclosure under Article 8 Paragraph 6 und 7

## Reporting form 1 – Activities in nuclear energy and fossil gas

Row	Activities	Turnover KPI YES/NO	CapEx KPI YES/NO	OpEx KPI YES/NO
<b>Nuclear energy related activities</b>				
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	No	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	No	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	No	No
<b>Fossil gas related activities</b>				
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	No	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	No	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	No	No

## ENVIRONMENTAL INFORMATION

ESRS E1 CLIMATE CHANGE  
ESRS 2 GENERAL INFORMATION

# CLIMATE. AWARENESS. ACTION.

The transport sector is responsible for a large percentage of the global greenhouse gas emissions. As a developer and manufacturer of recreational vehicles, Knaus Tabbert is addressing the challenges this poses and using its technological expertise and willingness to innovate as a basis for developing solutions for climate-friendly travel.





In the process, the company is committed to ensuring that its production processes conserve resources and generate as few emissions as possible. On the other hand, it uses its innovative strength to develop low-emission vehicles,

thereby also helping to minimise the environmental impact of its downstream value chain.

This issue has also become increasingly important for banks and investors since the Paris Climate Conference in 2015. For this reason, Knaus Tabbert attaches particular importance to implementing tangible measures as well as providing transparent reporting and a comprehensive range of information such as that available on its website.

## IMPACTS, RISKS AND OPPORTUNITIES

### Material opportunities

- Reduced dependence on resources, cost savings and long-term increase in the profit margin by lowering CO<sub>2</sub> emissions and energy consumption  

- Increase in sales, revenue and profit by attracting new customer groups through drive systems with reduced emissions  

- Enhanced reputation and competitive advantages over rival businesses through climate mitigation measures and achievement of climate objectives  

- Increase in sales, revenue and profit by attracting new customer groups through innovative, energy-efficient products  


#### Time horizon

 Short-term  Medium-term  Long-term





#### Value chain

 Upstream  Own  Downstream





#### Impacts

 Potential  Actual



### Material risks

- Additional costs due to the construction of sustainable company buildings as a result of climate change  

- Additional costs due to CSRD-compliant data collection and data management  

- Increased costs due to the use of sustainable, more cost-intensive materials and to adjustments in production  

- Additional costs due to more stringent regulatory requirements with regard to emissions  


### Material positive impacts

- Reduction of greenhouse gas emissions thanks to particularly innovative products and the use of lightweight materials  

- Reduction of greenhouse gas emissions in the company in line with our sustainability strategy and the CO<sub>2</sub> transition plan  

- Reduction in energy consumption in the company as a result of efficient energy management  

- Reduction in the consumption of energy and raw materials as a result of energy-efficient buildings, systems and processes  


### Material negative impacts

- Increased consumption of resources and soil sealing due to the expansion of production areas, photovoltaic systems and wind power  

- Impairment of the climate and environment through unavoidable CO<sub>2</sub> emissions and avoidable energy consumption  


**Time horizon**

 Short-term  Medium-term  Long-term

**Value chain**

 Upstream  Own  Downstream

**Impacts**

 Potential  Actual

## ESRS E1 Climate change

### Governance

#### ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes

Knaus Tabbert integrates climate-related considerations into its incentive systems by taking sustainability objectives - including GHG emission reduction targets – into account in the remuneration of the members of its administrative, management and supervisory bodies.

As part of its sustainability strategy, Knaus Tabbert also adjusted the short and long-term sustainability objectives for the Management Board according to areas of responsibility, and integrated them into its Short-Term Incentive Plans (STIP). The objectives include specific targets for climate and environmental protection as well as social objectives, such as increasing employee satisfaction and diversity within the company.

### Strategy

#### E1-1 – Transition plan for climate change mitigation

With its climate change mitigation efforts, Knaus Tabbert is promoting the transition to a sustainable economy and is committed to the goal of limiting global warming to 1.5°C and achieving climate neutrality by 2050 according to the Paris Agreement. To this end, Knaus Tabbert is guided by the EU reference values agreed in Paris, which apply to the company.

Knaus Tabbert's transition plan represents its central policy on climate change mitigation and climate change adaptation. It includes measures and specific targets for decarbonisation (GHG emission reduction targets) and increasing energy efficiency as well as steps for adapting to progressing climate change. The specific targets and measures are described in detail in chapters E1-3 and E1-4 of this Report. For Scope 1 and 2, they essentially comprise the increased use of energy from renewable sources through in-house generation, purchasing and technology change as well as increasing energy efficiency. For Scope 3, they include the decarbonisation of the supply chain through an improved use of materials and optimised transport logistics. The transition plan thus covers the entire value chain.

With the reduction of greenhouse gas emissions and the increase in energy efficiency, the transition plan addresses both Knaus Tabbert's material risks of rising energy costs and increasing regulatory requirements as well as material opportunities, such as the reduction of

CO<sub>2</sub> emissions, decreasing resource dependency, competitive advantages through climate change mitigation measures, as well as higher sales, revenue and profits by attracting new customer groups. The material positive and negative impacts on the climate and the environment in connection with the company's greenhouse gas emissions and resource consumption are also covered by the transition plan.

The transition plan was launched in 2024 by the Management Board, which is responsible for environmental and climate change mitigation and thus also for implementing the transition plan, as the highest governing body. When developing the transition plan, relevant topics from the stakeholder survey of 2022 were also taken into account.

The specific measures are implemented by the production sites in cooperation with various specialist departments, coordinated by group-wide sustainability management and reviewed at regular intervals. Further information can be found in ESRS 2 under GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.

The current focus of decarbonisation is on vehicle manufacturing at all four production sites in Germany and Hungary. In the long term, however, the Group's entire value chain is expected to contribute to making Knaus Tabbert climate-neutral.

To this end, Knaus Tabbert has been recording its Scope 3 emissions since 2024 and will disclose the figures for the first time in the 2025 financial year.

Due to the exclusion of Scope 3, Knaus Tabbert currently does not perform qualitative assessments of potential embodied greenhouse gas emissions in connection with its most important assets and products.

Embodied emissions within the meaning of ESRS E1 are not assessed quantitatively. However, the vehicle fleet as of 31 December 2024 can be considered an embodied emission, as stocks of vehicles on the reporting date cannot be avoided. These emissions enter the balance sheet each year. Knaus Tabbert's decarbonisation objectives are not affected by this.

Knaus Tabbert is well on track with the implementation of its transition plan with regard to Scope 1 and 2 emissions. For Scope 3 emissions, the company is setting targets for 2025.

The investments and financial resources required to implement Knaus Tabbert's transition plan are specified in

a separate budget for sustainability, among other things. This is decided as part of the budget planning in the third quarter for the following year; the amount varies depending on the economic situation. In 2024, six-figure investments were made in energy efficiency projects.

### **ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**

The potential material impacts, risks and opportunities arising for Knaus Tabbert in connection with its strategy and business model in relation to climate change, which were identified as part of the materiality analysis, are listed on the introductory page of this chapter, including their location of occurrence and time horizon.

As Knaus Tabbert's reporting for 2024 is only guided by ESRS, the company did not perform a resilience analysis for its strategy and business model with respect to climate change.

### **Impact, risk and opportunity management**

#### **ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities**

The material climate-related risks, classified as transition risks or physical risks, are presented in the following tables.

#### *Transition risks*

Knaus Tabbert performed a climate risk analysis for transition risks for the first time in the 2023 financial year. This was guided by the classification of the Task Force

on Climate-Related Financial Disclosures (TCFD). The company identified climate risks along the entire value chain and assessed them with regard to its decarbonisation objectives. As part of this process, a workshop was held with all functions and managers affected within the company. The results are summarised in the table on climate-related transition risks.

Two further workshops were held in the 2024 financial year in which further climate-related opportunities and risks were identified as part of the double materiality analysis. These opportunities and risks were integrated into the risk management system together with the climate risks for 2024, which were updated by Knaus Tabbert's insurance company.

#### *Physical risks*

Physical climate risks include chronic and acute risks resulting from extreme weather events such as storms, floods, heat stress, drought, as well as severe cold periods and other climate-related risks, which are shown in the table "Classification of climate risks" below.

Only those risks classified as material for Knaus Tabbert were assessed. In deviation from the ESRS, risks that are not material for the company, such as ocean acidification or the thawing of permafrost, were not considered. The main results of the analysis are listed in the following table. The climate risks were evaluated by the insurance company on a scale from 0 for "negligible" to 10 for "extreme". The climate risks that are material for Knaus Tabbert and exceed the value of 4 ("moderate" risk) are shown in bold.

CLASSIFICATION OF CLIMATE-RELATED HAZARDS				
Classification of climate-related hazards	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic	<b>Changing temperature (air, freshwater, marine water)</b>	Changing wind patterns	<b>Changing precipitation patterns and types (rain, hail, snow/ice)</b>	Coastal erosion
	<b>Heat stress</b>		Precipitation or hydrological variability	Soil degradation
	<b>Temperature variability</b>		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
			Sea level rise	
Acute	<b>Heat wave</b>	Cyclones, hurricanes, typhoons	<b>Drought</b>	Avalanche
	Cold wave/frost	<b>Storms (including blizzards, dust, and sandstorms)</b>	<b>Heavy precipitation (rain, hail, snow/ice)</b>	Landslide
	Wildfire	Tornado	<b>Flood (coastal, fluvial, pluvial, ground water)</b>	Subsidence
			Glacial lake outburst	
			Water stress	

(Quelle: Delegierte Verordnung (EU) 2021/2139 der Kommission)

CLIMATE-RELATED TRANSITION RISKS BASED ON THE TCFD CLASSIFICATION			
Policy and legal	Technology	Market	Reputation
<b>Higher pricing of GHG emissions emissions</b>	<b>Replacement of existing products with lower-emission products</b>	<b>Change in consumer behaviour</b>	<b>Changes in consumer preferences</b>
<b>Increasing requirements for non-financial reporting</b>	<b>Transition costs to lower-emission technologies</b>	<b>Uncertainty in market signals</b>	<b>Stigmatization of certain technologies</b>
<b>Increasing regulatory requirements for our products</b>	<b>Ban on registration of combustion vehicles within the EU</b>	<b>Increasing costs of purchased parts due to rising raw material costs</b>	<b>Negative feedback from stakeholders</b>
<b>Regulations relating to our production processes</b>			
<b>Risk of legal disputes</b>			

**E1-2 – Policies related to climate change mitigation and adaptation**

Measures to achieve decarbonisation, protect the environment and increase energy efficiency are part of Knaus Tabbert’s corporate strategy, as are the steps the company is taking to adapt to progressing climate change. The route to reducing Scope 1 and 2 greenhouse gas emissions is laid down in the transition plan together with the Scope 3 emissions of the entire value chain. This plan takes into account the areas of climate change mitigation, climate change adaptation, energy efficiency, the use of renewable energies and environmental protection.

Further details on the transition plan, such as its main content, references to material risks, opportunities and impacts, the scope of application and the persons responsible for its implementation, were presented above under E1-1 - Transition plan for climate change mitigation.

When selecting its suppliers, Knaus Tabbert draws on its own Supplier Code of Conduct and the provisions of the German Supply Chain Due Diligence Act to evaluate potential business partners in terms of their environmental protection and climate change mitigation measures and their social standards. The Supplier Code of Conduct essentially comprises the values and behavioural standards

required of suppliers, their employees and subcontractors, principles of conduct, the treatment of information and employees, the topics of sustainability, the environment, health and safety, and approaches to dealing with misconduct. The Code applies to all natural and legal persons who sell or provide products, processes and services to the Knaus Tabbert Group themselves or via third parties.

By requiring its suppliers to comply with all environmental protection legislation, the Code also addresses CO<sub>2</sub> emissions along the entire supply chain, which Knaus Tabbert has identified as a material negative impact.

Although the Supplier Code of Conduct was prepared without the direct involvement of stakeholders, their interests were safeguarded by taking into account the results of the stakeholder survey.

The Management Board revised the Supplier Code of Conduct at the beginning of 2025. As the highest governing body, it is also responsible for its implementation.

The implementation of the Supplier Code of Conduct is monitored in the same way as the implementation of all other policies and measures at Knaus Tabbert. For a detailed description, please refer to ESRS 2 GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.

### ***E1-3 – Actions and resources related to climate change policies***

The transition plan provides for concrete measures to achieve the climate-related objectives for Scope 1 to Scope 3 emissions. In order to collect reliable data, Knaus Tabbert has been operating a group-wide standardised data collection system since 2023 with clearly defined responsibilities for data entry assigned to the Group's locations.

#### ***Measures for Scope 1 and Scope 2 emissions***

To achieve its Scope 1 and Scope 2 reduction targets, Knaus Tabbert relies on four pillars: the increased use of energy from renewable sources through in-house generation, the purchase of green electricity, the switch from fossil fuels to regenerative energy sources, and increasing energy efficiency. These measures contribute to the achievement of climate change mitigation and climate change adaptation targets. They are applied throughout the Group and affect the company's business operations. As outlined in ESRS 2, the measures are to be implemented by 2030 or 2050.

#### ***Expansion of in-house energy generation***

To expand the company's own generation of electricity and heat from regenerative energy sources, a photovoltaic plant with an output of up to 750 kilowatts was recently put into operation at the Jandelsbrunn site in summer 2023. The plant is one of the largest roof-mounted systems in eastern Bavaria.

#### ***Purchasing electricity from renewable sources***

The purchase of large volumes of green electricity enables Knaus Tabbert to significantly reduce its CO<sub>2</sub> emissions from electricity consumption. The company's German sites already exclusively source green electricity.

#### ***Technology change for heat generation and the vehicle fleet***

The switch to carbon-neutral technologies for heat supply and the vehicle fleet is expected to lead to a significant reduction in emissions at Knaus Tabbert. A large share of the heat energy required at the Jandelsbrunn and Mottgers sites is currently generated from biomass. The Schlüsselfeld site has been operating a biomass heating system since 2024. Initially, a new building at the site was connected to the plant. However, the capacity of the heating plant is large enough to also heat the existing buildings with biomass in the coming years.

To build a climate-friendly vehicle fleet, Knaus Tabbert has so far installed around 30 charging points for electric company vehicles at its German sites. Moreover, Knaus Tabbert is continuously expanding the share of alternative drive systems in its vehicle fleet.

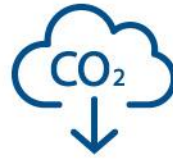
#### ***Increasing energy efficiency***

Knaus Tabbert is successively increasing its energy efficiency in production through targeted measures. Specifically, the aim is to consume less energy for the same output, or to increase output with the same energy input, with a focus on saving energy. In the 2024 financial year, numerous projects to increase energy efficiency were advanced and relaunched across the Group. These include the following:

- renewal of the lighting in the joinery and administrative building in Jandelsbrunn,
- renewal of the exterior lighting in Hall 6 in Mottgers,
- increasing the energy efficiency of the extraction system in Nagyoroszi, and
- recycling waste heat from the vacuum station in Nagyoroszi.

In order to further step up its efforts with regard to energy efficiency, Knaus Tabbert is planning to obtain ISO 50001 energy management certification in 2025.

## 4-PILLAR STRATEGY TO REDUCE CO<sub>2</sub> EMISSIONS



1

### Technology change **FROM FOSSIL FUELS TO REGENERATIVE SOURCES**

90% of the heat at the production sites from renewable sources and halving the CO<sub>2</sub> emissions of the company fleet.

2

### Energy efficiency **CONTINUOUS INCREASES**

Savings of 2% of the annual electricity consumption based on energy efficiency projects.

3

### Energy sourcing **100% GREEN ELECTRICITY**

Today, our main production sites in Germany exclusively source green electricity.

4

### In-house generation **ELECTRICITY PRODUCED IN-HOUSE**

Covering 10% of electricity requirements from own generation.

#### Measures for Scope 3 emissions

One of the largest obstacles Knaus Tabbert is facing on the way to reducing its Scope 3 emissions is the fact that the company does not produce the chassis for its motorised motorhomes in-house, but sources them from various manufacturers. Knaus Tabbert is therefore working closely with its supply partners and promoting measures to decarbonise its supply chain, for instance by adapting materials – especially for product categories with a high throughput and emission factor – and improving transport. One promising approach in this regard is the development of fully electric chassis that meet customer requirements in terms of range and reliability.

#### Emission-reduced drive systems

In addition to its measures to reduce CO<sub>2</sub> emissions within the company, Knaus Tabbert is also taking measures to reduce emissions caused by the use of its vehicles. In this area, Knaus Tabbert considers itself an innovation leader in the industry.

In 2022, Knaus Tabbert adjusted its strategy for the procurement of base vehicles and has been sourcing models from five different manufacturers since the autumn of the same year. The change in strategy has led to a shift

in the vehicle fleet towards lightweight commercial vehicles.

When it comes to electromobility, Knaus Tabbert is focussing on the technologies available today, and is also closely monitoring current developments in similar industries in order to apply them to its own vehicles as soon as possible. In order to integrate new developments into its models as quickly as possible, Knaus Tabbert relies on the use of individual components that can be swiftly incorporated into production. Economic considerations are also taken into account in the process. After all, the aim is to be able to offer electrically powered recreational vehicles at a competitive price.

In order to advance the topic of emission-reduced drive systems, a dedicated project group has been set up within the Group to work on an extended form of pre-development.

The team evaluates new concepts and technologies and develops decision-making bases for the Management Board, which in turn decides on the implementation of such projects.

The project group is composed of members from all relevant specialist departments and focuses on solutions for low-emission or emission-free drive technologies

which could be used in motorhomes. One of the main driving forces behind these initiatives is the European Union's objective of banning the use of internal combustion engines in cars and light commercial vehicles by 2035.

At the CARAVAN SALON 2021 in Düsseldorf, Knaus Tabbert presented a study for a motorhome with a hybrid drive system featuring an electronic licence plate, allowing it to be driven in green zones. To reach a minimum range of 600 km, the study vehicle is equipped with a range extender. Since 2022, Knaus Tabbert has been refining this concept with the aim of further reducing the weight of the vehicle and being able to offer it at a competitive price. In addition, Knaus Tabbert is currently working on safety aspects, which represent another important step towards obtaining road traffic approval for the concept. Valuable insights were gained regarding the introduction of battery electric vehicles. New technology approaches are also being considered as part of an evaluation.

In another project, Knaus Tabbert is working on the development of an e-caravan equipped with its own battery and an electric drive motor. This motor is intended to reduce the load of the towing vehicle, thereby increasing the range of the vehicle combination. Extensive testing of several functional prototypes is currently being carried out. In the meantime, Knaus Tabbert has begun talks with the German Federal Motor Transport Authority regarding approval for series production. A caravan that has been approved for road use is currently in the extended testing phase, during which it has not only demonstrated its high performance in terms of safety, but also further advantages such as improved road holding.

In addition to emission-reduced drive systems, Knaus Tabbert is focusing on lightweight construction technologies to reduce the weight of its vehicles and thus significantly reduce fuel consumption over many years. In the medium term, lightweight construction is also expected to enable the development of recreational vehicles with electric drives and increase the range when using caravans with electric towing vehicles. Further information is provided in chapter E5.

### **Financial resources**

As described above in E1-1 - Transition plan for climate protection, the financial resources for implementing Knaus Tabbert's transition plan are specified in a separate budget for sustainability. This is decided as part of the budget planning in the third quarter for the following year. The amount varies depending on the economic situation. In 2024, six-figure investments were made in energy efficiency projects.

### **E1-4 – Targets related to climate change mitigation and adaptation**

Knaus Tabbert continues to uphold the goals of the Paris Climate Agreement, including limiting global warming to 1.5 or a maximum of 2°C, and is committed to the European Union's climate protection targets for 2050. The EU climate targets and the associated specifications for reducing CO<sub>2</sub> emissions by 2030 and 2050 also played a decisive role in defining its goals in connection with climate change mitigation and adaptation. Beyond this, Knaus Tabbert did not apply any guidelines, climate or political scenarios when defining its targets. Changes in sales volumes, shifts in customer preferences and demand, regulatory factors and new technologies were taken into account within the scope of the double materiality analysis. Where possible, qualitative conclusions were drawn for the transition plan. Knaus Tabbert included additional emissions as a measurable variable and buffer in its transition plan. These were determined on the basis of a qualified estimate.

By 2050, GHG emissions of Scope 1, 2 and 3 are to be cut to net zero, or to an unavoidable minimum. While Knaus Tabbert sets its emissions targets in absolute terms, this Report also includes key figures on CO<sub>2</sub> emissions in relation to Group revenue.

The achievement of targets and the effectiveness of measures and policies with regard to material impacts, risks and opportunities are reviewed each quarter by Knaus Tabbert's sustainability teams in their respective fields of action, even if no measurable targets have been set. The steering committee is informed if measures prove ineffective or outcomes deviate from the planned results and, if necessary, will take further measures or adjust the targets together with the sustainability manager. The Management Board reviews all key figures and targets twice a year as part of a group-wide management review and makes adjustments where necessary.

No greenhouse gases generated by the Knaus Tabbert Group were removed or stored in the 2024 financial year, and this is not expected to occur even after achieving its long-term CO<sub>2</sub> reduction targets. Knaus Tabbert offsets part of its emissions by participating in climate protection projects. However, this compensation is not taken into account in the calculation of emissions.

### **Objectives for Scope 1 and Scope 2 emissions**

Knaus Tabbert plans to reduce its Scope 1 and Scope 2 emissions by 80 percent to 1,566 tonnes by 2030, compared to the base year 2021, and to net zero by 2050.

To ensure a representative reference value for measuring its carbon savings targets, Knaus Tabbert specifically chose 2021 as the base year. This year captures the main external factors influencing the company, in particular the effects of the corona crisis, which led to global disruptions to supply chains and to increasing demand for Knaus Tabbert's products. Our analysis of the subsequent years 2022 and 2023 confirms the representativeness of the reference year chosen, as supply chains only partially stabilised during this period while demand continued to develop positively. These market conditions correspond to the expected future business requirements, thereby ensuring a meaningful basis for comparison.

When determining the reference value, Knaus Tabbert did not consider other external factors such as temperature anomalies to be of significance. This is due to the fact that Knaus Tabbert uses biomass as its primary heating source, so that temperature fluctuations only have a minimal impact on the company's greenhouse gas emissions. Following an in-depth analysis of all relevant factors, a single base year rather than a multi-year average was therefore deemed sufficiently representative to accurately measure Knaus Tabbert's progress in reducing its CO<sub>2</sub> emissions.

The objectives defined by Knaus Tabbert for its Scope 1 and Scope 2 emissions are derived from the EU climate protection targets, which in turn are based on scientific findings. The extent, scope and time horizons, methods for defining and adjusting targets and for involving stakeholders are set out in detail in ESRS 2 under GOV-2 - Information and sustainability matters addressed by the company's administrative, management and supervisory bodies, and also apply to the targets set for Scope 1 and Scope 2 emissions.

By 2024, Knaus Tabbert had reduced its emissions by 59 percent.

In order to achieve its reduction targets, the company is focusing on further increases in energy efficiency, the electrification of company vehicles, the expansion of regenerative heating processes and the further purchase of green electricity, also at its Hungarian site.

Under the following four pillars, Knaus Tabbert has defined individual targets to be met by all of its production sites in Germany and Hungary:

***Technology change for heat generation and the vehicle fleet:*** The share of heat energy generated from the use of renewable resources is to be increased to 90 percent by 2030. In the 2024 financial year, this share stood at 75 percent across the Group, which represents an increase compared to both the base year and the previous year.

By 2030, the CO<sub>2</sub> emissions generated by the Group's company car fleet are to be reduced by around 50 percent compared to the base year 2021. The share of company cars with alternative drive systems increased from 20 percent in 2021 to 43 percent in 2024.

***Increasing energy efficiency:*** Knaus Tabbert aims to achieve year-on-year savings of around 2 percent of the electrical energy used. This is a dynamic target value, which may decrease as efficiency increases. If more energy is consumed than in the previous year due to an expansion of operations, for instance, the company will commit to higher energy savings in the following year. In 2024, Knaus Tabbert reached this target by reducing its electricity consumption by more than 3 percent through energy projects.

# TRANSITION PLAN

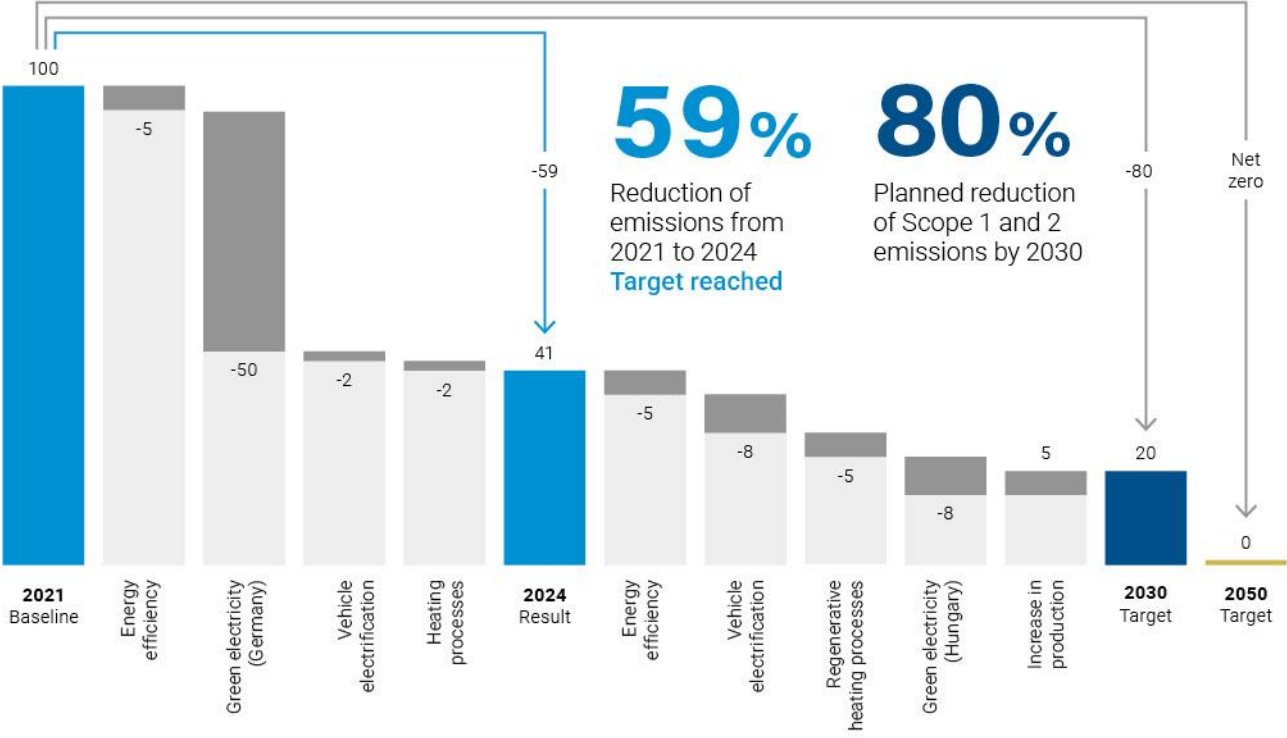
GHG emissions Scope 1 and 2  
in %

# TARGETS

in t/CO<sub>2</sub>

**7,833** 2021      **1,566** 2030

Net zero  
**0**  
2050



**Purchase of electricity from renewable sources:** By 2030 at the latest, all Knaus Tabbert production sites are to exclusively procure green electricity, subject to availability. In the 2024 financial year, the share of electricity from renewable sources throughout the Knaus Tabbert Group stood at 71 percent. This represents a significant increase compared to the base year 2021 with a share of only 22 percent.

**Expansion of in-house energy generation:** By 2030, Knaus Tabbert aims to generate 10 percent of the electricity used at its production sites in-house. This share currently stands at around 3 percent.

### Objectives for Scope 3 emissions

As Knaus Tabbert aims to record its Scope 3 emissions for the first time in 2025 and to define specific reduction targets for these emissions by 2030 and 2050, the following reduction pathway only contains information on Scope 1 and 2 emissions.

The chart below shows the transition plan for reducing Scope 1 and 2 emissions by 2030 and 2050.

## GOALS IN CONNECTION WITH CLIMATE PROTECTION AND ADAPTATION TO CLIMATE CHANGE

	2030	2050
Cross-sector reduction pathway (ACA) basis Scope 1 and 2 emissions	-80%	net zero

Source: Based on "Pathways to Net-zero - SBTi Technical Summary" (version 1.0, October 2021)

Knaus Tabbert does not plan to introduce new technologies to achieve its GHG emission reduction targets. Moreover, the company did not take any climate scenarios into account when determining its decarbonisation levers.

Levers for reducing greenhouse gas emissions are only stated for Scope 1 and Scope 2 emissions. As no information on Scope 3 emissions is published at present, no levers for their reduction can be derived.

## LEVERS FOR REDUCING GREENHOUSE GASES AND THEIR CONTRIBUTION TO ACHIEVING TARGETS

	Base year 2021	2024	2030 target	...	Up to 2050 target
<b>Reductions planned in own operations</b>					
GHG emissions (ktCO <sub>2</sub> eq)	7,833	3,222	1,566		net zero
Energy efficiency and consumption reduction		-5%	-5%		
Material efficiency and consumption reduction					
Fuel switching		-2%	-5%		
Electrification		-2%	-8%		
Use of renewable energy		-50%	-6%		

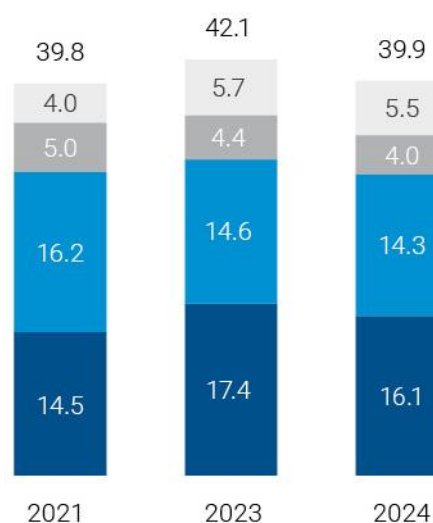
### E1-5 – Energy consumption and mix

In 2024, Knaus Tabbert's total energy consumption stood at 39,928 MWh. 71 percent of its electricity needs and 75 percent of its heat requirements were covered by renewable energies. Electricity consumption amounted to 16,138 MWh, or 40 percent of total energy consumption. Of this amount, 71 percent was supplied by renewable sources and 3 percent through in-house generation. Natural gas accounted for 3,991 MWh, or around 10 percent, of total energy consumption. Consumption from other sources (diesel, petrol, heating oil, liquid gas) amounted to 5,483 MWh, or 14 percent. Biomass is the most important energy source for heat generation, accounting for 14,316 MWh or 36 percent of total energy consumption.

According to Regulation (EC) No. 1893/2006, Annex I Sections A to H and Section L of the European Parliament and of the Council, Knaus Tabbert is assigned to NACE Code 29 "Manufacture of motor vehicles, trailers and semi-trailers" and thus to a carbon-intensive sector.

### ENERGY CONSUMPTION

in GWh



- Electricity (75% regenerative)
- Biomass (100% regenerative)
- Natural gas (not regenerative)
- Other<sup>1</sup> (not regenerative)

<sup>1</sup> Fuels such as diesel, petrol, heating oil or liquefied gas

Energy consumption and mix	Basisjahr 2021	2023	2024
1) Fuel consumption from coal and coal products (MWh)	0	0	0
2) Fuel consumption from crude oil and petroleum products (MWh)	3,600	4,786	4,677
3) Fuel consumption from natural gas (MWh)	5,028	4,363	3,991
4) Fuel consumption from other fossil sources (MWh)	425	923	806
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	14,518	5,277	4,686
<b>6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	<b>23,571</b>	<b>15,349</b>	<b>14,160</b>
Share of fossil sources in total energy consumption (%)	59.3%	38.6%	35.5%
<b>7) Consumption from nuclear sources (MWh)</b>			
Share of consumption from nuclear sources in total energy consumption (%)	0	0	0
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	16,208	14,622	14,316
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	0	11,914	10,928
10) The consumption of self-generated non-fuel renewable energy (MWh)	0	252	524
<b>11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	<b>16,208</b>	<b>26,788</b>	<b>25,768</b>
Share of renewable sources in total energy consumption (%)	40.7%	63.6%	64.5%
<b>Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)</b>	<b>39,779</b>	<b>42,137</b>	<b>39,928</b>

### Energy intensity based on net revenue

Knaus Tabbert was able to significantly reduce its energy intensity in relation to net revenue compared to the base year 2021. This is primarily due to the strong increase in sales, but also to energy efficiency measures and the

construction of additional, particularly energy-efficient buildings. To determine its energy intensity, Knaus Tabbert referred to the Manufacture of motor vehicles and motor vehicle parts and accessories sector according to the sectors listed in Annex I Sections A to H and Section L of Regulation (EC) No 1893/2006 of the European Parliament and of the Council.

Energy intensity per net revenue	2021	2024	% N / N-1
Total energy consumption from activities in high climate impact sectors (MWh)	39,779	39,928	0.4%
Net revenue from activities in high climate impact sectors (EUR)	836,889	1,046,082	25.0%
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/EUR)</b>	<b>0.048</b>	<b>0.038</b>	<b>-19.7%</b>

### Connectivity of energy intensity based on net revenue with financial reporting information

Detailed information on the Consolidated Financial Statements, revenue and all other key financial figures is pro-

vided in Knaus Tabbert's Annual Report. In order to provide a reference, the corresponding revenue is shown in the following table. Other revenue, which mainly relates to rentals through RENT AND TRAVEL and aftersales, was excluded from the calculation of energy intensity in relation to net revenue.

Connectivity of energy intensity based on net revenue with financial reporting information	in KEUR
Net revenue from activities in high climate impact sectors used to calculate energy intensity	1,046,082
Net revenue, other	36,003
<b>Total net revenue</b>	<b>1,082,085</b>

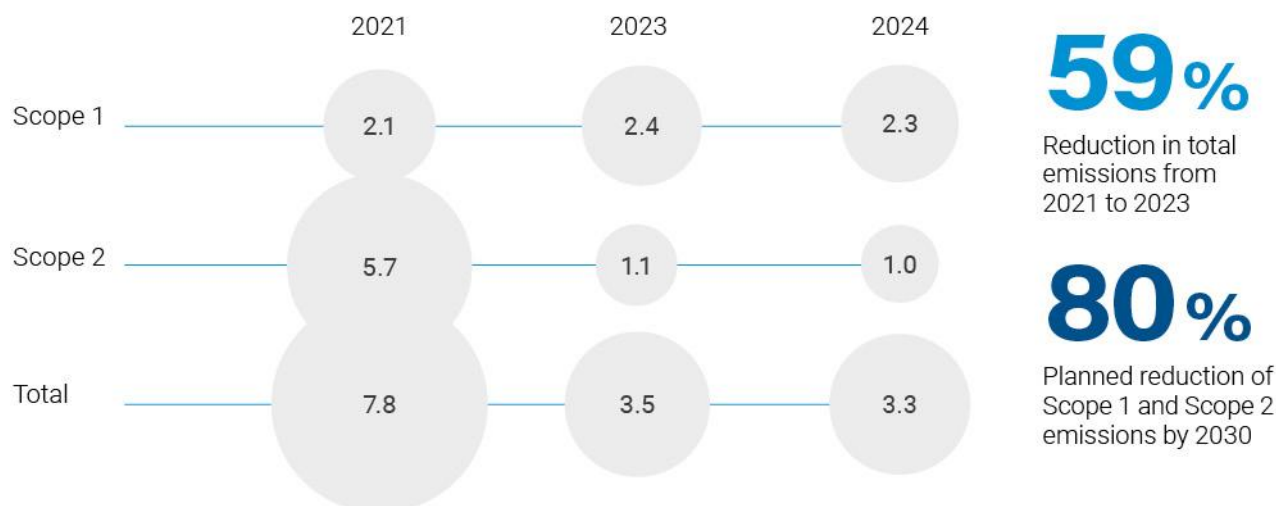
**E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions**

In 2024, Knaus Tabbert reduced its Scope 1 and Scope 2 emissions by 59 percent from 7,833 tonnes to 3,222 tonnes of CO<sub>2</sub> compared to the base year 2021. This was

achieved on the basis of its 4-pillar strategy. The purchase of green electricity, in particular, as well as energy efficiency measures and the technological shift from fossil fuels to regenerative energy sources for heating and the vehicle fleet contributed to this development.

**CO<sub>2</sub> EMISSIONS**

in 1,000 t



	RETROSPECTIVE			MILESTONES AND TARGET YEARS				
	Base year	Comparative (N-1)	(N)	% (N / N-1)	x	Annual % target / Base year		
	2021	2023	2024		2025	2030	2050	
<b>Scope 1 GHG emissions</b>								
Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	2,084	2,382	2,251	-5.5%	-	1,567	0	9.0%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.0%	0.0%	0.0%		-	0.0%	0.0%	
<b>Scope 2 GHG emissions</b>								
Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	5,384	5,832	5,263	-9.8%	-	-	0	
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	5,749	1,075	971	-9.7%	-		0	
<b>Total GHG emissions</b>								
Total GHG emissions (location-based) (tCO <sub>2</sub> eq)	7,468	8,214	7,514	-8.5%	0		0	
Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	7,833	3,457	3,222	-6.8%	0	1,567	0	9.0%

When collating information on its Scope 1 gross GHG emissions, Knaus Tabbert complied with all the requirements of E1-6, AR 43.

Greenhouse gas emissions were recorded in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Fugitive emissions were not taken into account due to their immateriality.

Emission factors from recognised sources were used for the calculation: For electricity consumption, data was provided by the German Environment Agency, the Carbon Database Initiative, and the Munich Society for Climate Protection. For the combustion of stationary or mobile fuels, Knaus Tabbert applied DEFRA emission factors. No significant emissions of CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC, SF<sub>6</sub> and NF<sub>3</sub> were generated.

The two target values stated for 2030 and 2050 are joint target values for Scope 1 and Scope 2 emissions.

When reporting its percentage of Scope 1 emissions from regulated emissions trading schemes, Knaus Tabbert complied with all the requirements of E1-6, AR 44.

#### Gross Scope 1 GHG emissions

Scope 1 emissions are direct greenhouse gas emissions released directly within the company.

#### Gross Scope 2 GHG emissions

Scope 2 emissions are indirect greenhouse gas emissions resulting from the purchase of energy.

#### Gross Scope 3 GHG emissions

Scope 3 emissions occur within the upstream and downstream value chain of companies. Scope 3 emissions will be recorded internally for the first time for the 2024 financial year and published together with the emissions for 2025 in the following report.

#### Total GHG emissions

In the 2024 financial year, Knaus Tabbert recorded a slight decrease in its CO<sub>2</sub> emissions compared to the previous year. Scope 1 emissions were reduced by 5.5 percent, and Scope 2 emissions by 9.7 percent. The decrease in Scope 1 emissions is primarily due to lower revenue and thus output, while the decrease in Scope 2 emissions is attributable to a combination of lower revenue, the purchase of green electricity and energy efficiency measures.

At 3,222 tonnes, Scope 1 and Scope 2 emissions were 59 percent lower than in the base year 2021.

#### Greenhouse gas intensity based on net revenue

In the 2024 financial year, CO<sub>2</sub> emissions in relation to revenue amounted to 2.98 tonnes/EUR million of net revenue and were thus around two thirds lower compared to 9.08 tonnes/EUR million of net revenue in the base year 2021. This positive development was primarily due to the increase in revenue relative to the base year and the decarbonisation strategy for Scope 1 and 2.

GHG intensity per net revenue	2021	2024	% N / N-1
Total GHG emissions (location-based) per net revenue (tCO <sub>2</sub> eq/Monetary unit)	8.66	6.94	-19.8%
Total GHG emissions (market-based) per net revenue (tCO <sub>2</sub> eq/Monetary unit)	9.08	2.98	-67.2%

#### Connectivity of greenhouse gas intensity based on net revenue with financial reporting information

Detailed information on the Consolidated Financial Statements and revenue as well as all other key financial figures are published in Knaus Tabbert's Annual Report. In

order to provide a reference, the corresponding revenues are shown in the following table. Total net revenue is used to calculate the GHG intensity.

Connectivity of energy intensity based on net revenue with financial reporting information	
Net revenue used to calculate GHG intensity	1,082,085
Net revenue, other	0
<b>Total net revenue (in financial statements)</b>	<b>1,082,085</b>

#### E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

Knaus Tabbert supports local compensation projects to offset emissions that it currently cannot avoid. When selecting projects, social and economic aspects are always taken into account in addition to ecological aspects. Moreover, only projects that are certified according to the

Gold Standard are selected. As a result, the Knaus Tabbert Group was able to offset around 300 tonnes of CO<sub>2</sub> in the 2024 financial year. However, these offsets are not taken into account when assessing the achievement of targets and are therefore not included in the calculation of CO<sub>2</sub> emission values.

Knaus Tabbert has not removed any emissions as part of its own operations or along the value chain. There are

currently no plans to offset any unavoidable CO<sub>2</sub> emissions that may remain after the net zero target has been achieved by 2050 through suitable removal projects.

#### **Projects to reduce greenhouse gases, financed through CO<sub>2</sub> certificates**

In 2024, Knaus Tabbert participated in the regional climate farmer project in the Freyung-Grafenau district. The

project not only focuses on CO<sub>2</sub> compensation, but also includes the promotion of biodiversity and humus-optimised soil management. Through this project, Knaus Tabbert was able to offset 300 tonnes of CO<sub>2</sub> emissions in the 2024 financial year. When compiling the mandatory information on CO<sub>2</sub> certificates, Knaus Tabbert complied with all requirements of E1-7, AR 63.

Carbon credits cancelled in the reporting year	2021	2024
<b>Total (tCO<sub>2</sub>eq)</b>	<b>7,833</b>	<b>3,222</b>
Share from removal projects (%)		0
Share from reduction projects (%)		9.3
Recognised quality standard 1 (%)		9.3
Recognised quality standard 2 (%)		0
Recognised quality standard 3 (%)		0
...		
Share from projects within the EU (%)		100
Share of carbon credits that qualify as corresponding adjustments (%)		0

There are currently no CO<sub>2</sub> certificates to be cancelled in the future.

Knaus Tabbert does not apply any policies or methods to remove greenhouse gases from the atmosphere in its own operations or in its upstream and downstream value chain.

#### **E1-8 – Internal carbon pricing**

Knaus Tabbert does not have an internal carbon pricing system.

## ENVIRONMENTAL INFORMATION

ESRS E3 WATER AND MARINE RESOURCES  
ESRS 2 GENERAL INFORMATION

# NEEDS. RESPECT. PRESERVATION.

Water represents a crucial resource for Knaus Tabbert throughout the entire value chain, from production to the products themselves through to their use.

### IMPACTS, RISKS AND OPPORTUNITIES

#### Material opportunities

- Cost savings through resource conservation, efficient water management, recycling and the use of rainwater



#### Time horizon

Short-term Medium-term Long-term

#### Value chain

Upstream Own Downstream

#### Impacts

Potential Actual

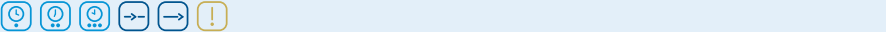
### Material risks

- Cost increases due to water scarcity and increased water consumption in conjunction with higher water prices



### Material positive impacts

- Reduction in the amount of water consumed by customers due to resource-saving facilities (e.g. shower, water-free toilet)
- Prevention of water pollution through the use of innovative technologies



### Material negative impacts

- Water consumption and water pollution as a result of extracting and discharging water along the entire value chain



<b>Time horizon</b>	<b>Value chain</b>	<b>Impacts</b>
Short-term            Medium-term            Long-term	Upstream            Own            Downstream	Potential            Actual

## **ESRS E3 Water and marine resources**

### **Impacts, risk and opportunity management**

#### **ESRS 2 IRO-1 – Processes to identify and assess material impacts, risks and opportunities in connection with water and marine resources**

As part of its double materiality analysis, Knaus Tabbert identified and assessed the material impacts, risks and opportunities of its business operations in connection with water and marine resources. A detailed description of the processes can be found in the General Disclosures in connection with ESRS 2.

Within the scope of the double materiality analysis, water resources were defined as material due to their strategic importance for Knaus Tabbert. By contrast, the analysis shows that marine resources have no direct relevance for the company.

Knaus Tabbert's business success is closely tied to the sufficient availability of clean water – whether for its production, the water supply in its motorhomes and caravans, or in connection with the use of its products. Knaus Tabbert consumes water in the course of its business operations – this has both negative and positive impacts on resources.

The potential material impacts, risks and opportunities arising for Knaus Tabbert in connection with water and marine resources, which were identified as part of the materiality analysis, are listed on the introductory page of this chapter, including their location of occurrence and time horizon.

#### **E3-1 – Policies related to water and marine resources**

Knaus Tabbert is committed to using water resources as sparingly as possible, and endeavours to reduce its water consumption, or use rainwater. The company therefore relies on technologies for the conservation and efficient use of water resources, both in the design of its products and in its production processes. An internal energy and environmental team is working on the continuous improvement of key water figures.

A group-wide water management system was established following the creation of an internal energy and environment team in 2023. In the process, the number of water meters was increased and the data merged in a digital system. Internally, Knaus Tabbert reports its key water figures twice a year as part of its management reviews, thus ensuring transparency and a sparing use of resources.

Knaus Tabbert's sustainability strategy serves as a central policy for the use of water resources, whereby water consumption is integrated into this overall policy as one of several relevant key figures. The sustainability strategy addresses the reduction of water consumed by the company's own operations as well as water-saving product designs. It applies to all Knaus Tabbert production sites. According to the climate risk analysis updated in 2024, no production site is located in an area subject to high water stress.

Knaus Tabbert has not developed its own policies for the protection of the oceans since, as previously mentioned, the topic of marine resources has no direct relevance for the company.

#### **E3-2 – Actions and resources related to water and marine resources**

The main measures that Knaus Tabbert is taking as part of its sustainability strategy with regard to water resources encompass its own business operations and are implemented on a permanent basis. Specifically, water consumption along the entire value chain is to be reduced through lower extraction volumes, recycling, and water-conserving products.

With its group-wide water management system, Knaus Tabbert is able to monitor and evaluate water and wastewater volumes. This forms the basis for reducing water consumption and wastewater, for instance through measures such as economising on water or using rainwater.

As part of specific initiatives, Knaus Tabbert is attempting to cut back on the volume of water consumed. Freshwater consumption at the Jandelsbrunn site has thus been reduced thanks to an economical, rainwater-powered sprinkler system for leak testing of vehicles, in spite of a higher output and an increased workforce.

In the newly constructed hall in Schlüsselfeld, which was completed in 2024, Knaus Tabbert employs particularly water-saving technologies and thus fulfils the provisions of the EU Taxonomy Regulation.

For its products, Knaus Tabbert relies on technologies and innovations that reduce the amount of water consumed by customers, thereby conserving resources, such as a water-free toilet. In addition, the use of environmentally friendly materials and chemicals is to gradually reduce water pollution in this area.

Considerable financial resources are not required to implement the measures currently being taken. Apart from its sustainability strategy and the associated measures

for the sparing use of water and the use of rainwater, Knaus Tabbert is not pursuing any other policies.

As Knaus Tabbert does not currently operate any production facilities in areas subject to high water stress, the company has not decided on any special policies, measures or resources in this regard.

### Metrics and targets

#### E3-3 – Targets related to water and marine resources

Knaus Tabbert's steering committee and sustainability teams develop measurable targets in connection with water resources and embed them in the company's sustainability strategy. Stakeholder interests were identified and taken into account through the stakeholder survey.

The only target set out in the sustainability strategy with regard to water resources is the reduction of water consumption. Beyond this, Knaus Tabbert has not defined any other objectives in connection with water resources.

Knaus Tabbert has set itself the goal of reducing, or at least not increasing, its specific water consumption in relation to revenue year-on-year. This self-imposed goal encompasses the company's own business operations, applies permanently, and is pursued on a short-term basis, i.e. annually. Furthermore, no company location is legally required to reduce its water consumption.

The sustainability team reviews the achievement of targets and the effectiveness of the measures on a quarterly basis. The steering committee is informed of any deviations and, if necessary, takes further measures or adjusts the targets together with the sustainability manager. The Management Board assesses all key performance indicators and targets twice a year as part of the group-wide management reviews and makes adjustments where necessary.

Key figures for specific and absolute water consumption are recorded on a quarterly basis through internal water management and are reported every six months as part of the management reviews.

#### E3-4 – Water consumption

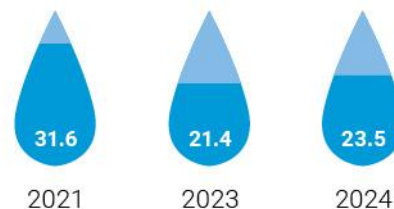
Knaus Tabbert records its freshwater consumption by means of metering devices. Wastewater is partly measured, and partly calculated based on the amount of freshwater. Data on stored water is not available as stored rainwater is not recorded by meters. As Knaus Tabbert does not recover water, it cannot provide any information

in this regard. The amount of wastewater essentially corresponds to the amount of freshwater after accounting for evaporation. The reduction measures apply to both types of water. However, the specific water consumption key figure is exclusively calculated based on the volume of freshwater.

In 2024, the company's freshwater withdrawal in relation to net revenue amounted to 23.5 m<sup>3</sup>/EUR million and was therefore 10 percent higher than the specific water consumption in 2023 (water intensity). This increase can be attributed to the sharp drop in revenue of around 25 percent.

### SPECIFIC FRESHWATER CONSUMPTION

in m<sup>3</sup>/EUR million revenue



The values for 2021 only include German locations.

Although freshwater consumption decreased significantly from 30,819 cubic meters in 2023 to 25,402 cubic meters, this decline is not commensurate with the drop in revenue. In addition, the buildings require a certain minimum water consumption, e.g. for humidification or cleaning, even during non-production periods.

### FRESH WATER WITHDRAWAL AND WASTEWATER VOLUME

in m <sup>3</sup>	2023	2024
Fresh water withdrawal	30,819	25,402
Wastewater volume	28,456	22,941

All Knaus Tabbert production sites are exposed to water risks to varying degrees. There is a significant risk of drought in Mottgers, Schlüsselfeld and Nagyoroszi, and a moderate risk of drought in Jandelsbrunn. Water consumption in areas exposed to a significant risk totalled 15,452 cubic meters.

For leak testing of its vehicles, the company uses stored water in the form of collected rainwater, which significantly reduces the volume of freshwater required at the Jandelsbrunn site.

This data was collected on the basis of the group-wide water management system. An external examination of the data is performed as part of the auditing of water consumption volumes and meter readings. All main water meters associated with invoicing are calibrated.

***E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities***

According to the climate risk analysis updated in 2024, Knaus Tabbert's production sites are located in regions subject to drought risks. Due to the excellent water supply, no known shortages in recent decades and the company's low water consumption, Knaus Tabbert does not expect any significant effects on its production in the short and medium term as a result of material risks and opportunities in connection with water and marine resources. Nevertheless, climate risks are reassessed at regular intervals. If any changes occur, the strategy will be adjusted accordingly.

## ENVIRONMENTAL INFORMATION

ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY  
ESRS 2 GENERAL INFORMATION

# PREVENTION, UTILISATION, CYCLE.

Creating a circular economy and using resources sparingly is not just a matter of social responsibility for Knaus Tabbert. Both of these measures are decisive for the company's success.

This is why Knaus Tabbert is committed to using environmentally friendly and recyclable materials and ensuring that production operations conserve resources wherever possible.

### IMPACTS, RISKS AND OPPORTUNITIES

#### Material opportunities

- Increased revenues by attracting new environmentally aware customer groups



- Resource and cost savings as a result of recycling and reducing waste



- Reduction in costs through resource-efficient production



#### Time horizon

Short-term Medium-term Long-term

#### Value chain

Upstream Own Downstream

#### Impacts

Potential Actual

## Material risks

- Additional costs owing to a shortage of resources caused by climatic changes



- Additional costs owing to a shortage of resources due to increasing demand for renewable raw materials



- Financial disadvantages due to the potentially inferior quality of recyclable materials and resultant customer dissatisfaction



- Additional costs for waste disposal attributable to inefficient waste management



## Material positive impacts

- Improved efficiency of industrial resources through closed-loop strategies



## Material negative impacts

- Increased consumption of resources due to the use of non-recyclable and non-separable composite materials, in particular in the supply chain



- Generation of waste throughout the value chain



### Time horizon

Short-term Medium-term Long-term

### Value chain

Upstream Own Downstream

### Impacts

Potential Actual

## **ESRS E5 Resource use and circular economy**

### **Impact, risk and opportunity management**

#### **ESRS 2 IRO-1 – Processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities**

Knaus Tabbert has performed a double materiality analysis to identify and assess the material impacts, risks and opportunities in connection with its use of resources and the circular economy. A detailed description of the processes is provided in the General Disclosures in connection with ESRS 2.

The potential material impacts, risks and opportunities arising for Knaus Tabbert in connection with the use of resources and the circular economy, which were identified as part of the materiality analysis, are listed on the introductory page of this chapter, including their location of occurrence and time horizon.

#### **E5-1 – Policies related to resource use and the circular economy**

Knaus Tabbert's efforts to create a circular economy and its use of environmentally friendly and recyclable materials are key aspects of its waste management. The company views production waste as a resource that should be recycled to the greatest extent possible. Materials that have been identified as recyclable are reused.

The careful selection of materials and the associated processing techniques are key elements of Knaus Tabbert's highly complex product development processes. These involve the collaboration of teams from the areas of research and development, design, production, quality management, and the company's management.

The strategy, targets and measures relating to the use of resources and the circular economy are firmly embedded in Knaus Tabbert's sustainability strategy and apply to the company's own business operations. The sustainability strategy contains guidelines for reducing waste and for sustainable product design, thus addressing both the risks of rising costs due to resource scarcity and of waste disposal, as well as the opportunities to reduce costs through resource-efficient production and to increase revenue by attracting new customer groups. In addition, the strategy also addresses the positive and negative impacts in connection with resource consumption and waste. The shift away from the use of primary raw materials and the sustainable procurement and use of renewable resources are not currently addressed in the sustainability strategy.

As the highest governing body, the Management Board is responsible for the implementation of the sustainability strategy.

The implementation of the sustainability strategy is monitored in the same way as the implementation of all other policies and measures at Knaus Tabbert. For a detailed description, please refer to ESRS 2 under GOV-2 – Information provided and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.

As part of its operational waste management, Knaus Tabbert complies with the waste hierarchy in accordance with German waste legislation at all sites: prevention over preparing for reuse over recycling over other recovery over disposal. Preventing and minimising waste as well as repurposing are therefore given priority over recycling. Knaus Tabbert also takes consumer waste into account in its sustainable product design.

#### **E5-2 – Actions and resources related to resource use and the circular economy**

In accordance with its sustainability strategy, Knaus Tabbert is taking measures across its entire value chain to ensure the sparing use of resources and establish a circular economy. These are ongoing measures that are monitored and reviewed on an annual basis. The materials used by Knaus Tabbert must not only meet high standards in terms of quality and durability, but must also be environmentally friendly and recyclable, whereby recyclability is to be ensured both for production waste and for the processing of vehicles at the end of their life cycle. As some Knaus Tabbert vehicles are used over a period of more than 20 years, the company thinks far ahead when selecting materials during the development process, and develops its recreational vehicles on this basis. However, Knaus Tabbert is restricted in its choice of materials by external factors, such as the availability of recycled materials and the limited influence on the choice of materials by chassis suppliers.

Knaus Tabbert considers renewable materials such as wood to be environmentally friendly. On the other hand, the company also uses recyclable plastics and metals as well as durable and repairable special plastics such as glass fibre-reinforced plastics (GRP).

So-called minimal material design provides the basis for resource-conserving production processes while reducing emissions over the many years in which the company's vehicles are in operation. This is because less fuel is consumed due to the lower vehicle weight.

Together with its suppliers, Knaus Tabbert has classified the materials used in the company into the categories of renewable and non-renewable materials. Data from all plants are recorded and processed centrally at the Jandelsbrunn site.

### ***Conserving resources through lightweight construction***

Knaus Tabbert conserves resources right from the production stage by using lightweight construction methods that go hand in hand with a minimal use of materials. In addition to lightweight material construction, which Knaus Tabbert has significantly advanced in recent years, the company is currently focusing on structural and system lightweight construction. In the future, the company aims to integrate several functions into individual components and optimise the load-bearing capacity and net weight of components.

With its Group brands KNAUS, WEINSBERG and TABBERT, the company also relies on lightweight construction for the furniture installed in the interior of its recreational vehicles to reduce the weight of its models. Knaus Tabbert intends to further advance lightweight furniture construction in the coming years. This will require a change in manufacturing techniques and a switch to machinery specially designed for this purpose.

Taking into account all stability and safety requirements, lightweight technology can also contribute to reducing the weight of chassis. When developing a lightweight chassis for its CaraOne 500 DFK caravan model, Knaus Tabbert was able to achieve weight savings of more than 15 kilograms compared to a conventional chassis.

### ***Waste management measures***

In the waste management area, Knaus Tabbert launched a multi-step project to increase resource efficiency back in 2021. The measures are being implemented since 2022: In a first step, the waste volumes of all Knaus Tabbert locations are recorded by means of a data collection and key figure system. With this system, total waste volumes and waste volumes by type of disposal can be recorded for each location in absolute and relative terms. In addition, waste is divided into hazardous and non-hazardous waste and classified according to type of disposal: reuse, recycling and landfill. Based on this data, projects for reducing waste volumes can be developed.

These projects are mainly defined decentrally at the respective production sites. Measures to reduce the volume of waste which were initiated in the 2022 financial year and continued in 2024 included the following projects:

- implementation of a uniform and structured system for waste separation and disposal in production throughout the Group
- optimising the measurement of GRP roofs to reduce waste and make more efficient use of the resources used
- returning the tarpaulin covers of delivered chassis to the manufacturers
- recycling of dismantled plastic parts of chassis

Another important measure is the reduction of material waste in production. Waste is minimised by processing wood-based materials on specially designed nesting systems. Recyclable residual materials such as plastic and aluminium are recycled in close cooperation with the respective suppliers and thus remain within the value chain in line with a circular economy.

Implementation of these measures does not require significant operational (OpEx) and/or capital expenditure (CapEx). Detailed information on the financial resources that have been, and will be, made available for ongoing or planned measures cannot be provided due to a lack of data.

### ***Metrics and targets***

#### ***E5-3 – Targets related to resource use and the circular economy***

Knaus Tabbert has set itself the goal of reducing, or at least not increasing, its specific waste volume in relation to revenue compared to the previous year. This goal is not defined in absolute volumes, but in relation to the production volume. This means that the volume of waste may rise in absolute terms as production increases, provided that the fraction of waste in relation to production is lower than in the previous year. This target applies to all levels of the waste hierarchy and includes Knaus Tabbert's own business operations. It is continuously monitored and reviewed on an annual basis.

With regard to its use of materials, Knaus Tabbert aims to successively increase the proportion of environmentally friendly and recyclable materials.

In addition, the share of lightweight materials and of lightweight chassis is to be continuously increased, with the prior-year share serving as a reference value. In 2021, only two WEINSBERG brand models were equipped with such chassis. Since then, this number has increased with the introduction of new models of the KNAUS brand. Knaus Tabbert plans to further expand its offering in the coming years. This objective also applies to Knaus Tabbert's own operations on an ongoing basis and is reviewed annually.

For lightweight construction, the targets apply to both the production and use phase. Lightweight construction results in lower waste volumes in production, and leads to lower fuel consumption during usage.

Not all targets explicitly refer to resource inflows or outflows. The potential loss of biodiversity, for instance, has not yet been taken into account when setting targets for raw materials. However, Knaus Tabbert requires its suppliers to ensure a sustainable product design of the components it purchases through its Supplier Code of Conduct.

All targets related to the use of resources and the circular economy are voluntary. The targets are set by the steering committee and the sustainability teams, taking into account stakeholder interests identified in the stakeholder survey.

The achievement of targets and the effectiveness of measures and policies with regard to material impacts, risks and opportunities are reviewed each quarter by Knaus Tabbert's sustainability teams in their respective fields of action, even if no measurable targets have been set. The steering committee is informed if measures prove ineffective or outcomes deviate from the planned results and, if necessary, will take further measures or adjust the targets together with the sustainability manager.

The Management Board reviews all key figures and targets twice a year as part of a group-wide management review and makes adjustments where necessary.

Further information can be found in ESRS 2 under GOV-2 – Information provide to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.

#### **E5-4 – Resource inflows**

Knaus Tabbert does not produce the chassis for its motorised motorhomes itself, but purchases them from various manufacturers. Chassis account for the largest share of purchased parts, both in terms of value and quantity. Together with wood, wood composites, plastics, metals and electronic devices, they make up the majority of resource inflows.

In 2024, resource inflows totalled 55,827 tonnes, of which 16,651 tonnes, or 30 percent, were renewable materials. The remaining 70 percent comprising non-renewable materials include 9,352 tonnes of plastics (17 percent), 7,532 tonnes of metals (13 percent), and 18,951 tonnes of other non-renewable materials such as purchased assemblies,

electrical appliances and composite materials (34 percent). The data was obtained from the master data of the purchased products and also by weighing.

The breakdown into metals, plastics and other non-renewable materials does not include the Schlüsselfeld site, as data cannot yet be analysed there. The classification into the aforementioned material groups does not meet the requirements of ESRS E5 in full. There is a lack of information on technical and biological materials, the packaging materials received, and on certification systems, where applicable. As part of its reporting for 2025, Knaus Tabbert aims to provide a breakdown into the required material groups.

There is no overlap between reuse and recycling and therefore no double counting.

#### **TOTAL WEIGHT OF MATERIALS**

in tons	2023	2024
<b>Renewable</b>	<b>21,356</b>	<b>16,651</b>
<b>Non-renewable</b>	<b>50,873</b>	<b>39,176</b>
<i>of which plastic</i>	<i>12,501</i>	<i>9,352</i>
<i>of which metal</i>	<i>9,936</i>	<i>7,532</i>
<i>of which other</i>	<i>25,091</i>	<i>18,951</i>
<b>Total</b>	<b>72,229</b>	<b>55,827</b>

#### **E5-5 – Resource outflows**

##### *Products and materials*

In the 2024 financial year, products with a total weight of 45,575 tonnes were manufactured. Together with the waste described below, this corresponds to the resource outflows and roughly to the resource inflows at Knaus Tabbert. The minor deviation is due to the fact that some of the waste remains within the company and wood waste from production is fed into the company's own boiler houses. Knaus Tabbert's products are transportable as such and do not require further packaging in addition to transport protection. The list therefore does not contain any packaging data.

##### *Waste volumes*

The absolute volume of waste in 2024 totalled 8,934 tonnes, of which 164 tonnes were hazardous waste. The data were obtained through weighing.

### ABSOLUTE AMOUNT OF WASTE

in tons	2023	2024
Hazardous	176	164
Non-hazardous	8,507	8,770
<b>Total</b>	<b>8,682</b>	<b>8,934</b>

The waste includes biomass, metals, non-mineral materials, textiles and plastics. No radioactive waste was produced.

3,985 tonnes, or 45 percent, of the total waste generated was recycled, and 4,849 tonnes, or 54 percent, was thermally treated. 100 tonnes, or 1 percent, had to be disposed of in landfills. The significant decrease in waste sent to landfills is due to the thermal treatment of part of the commercial waste from Hungary.

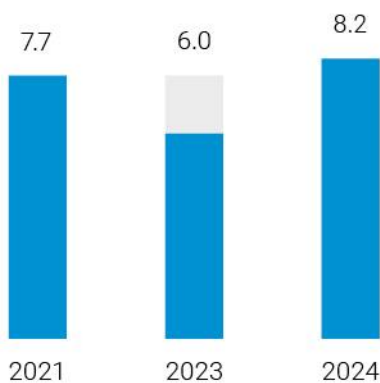
### DISPOSAL TYPES

in %	2023	2024
Recycling	48	45
Recovery	35	54
Landfill	17	1
<b>Total</b>	<b>100</b>	<b>100</b>

In the 2024 financial year, the specific waste volume stood at 8.2 tonnes/EUR million of net revenue and was thus higher than in the previous year. However, compared to the base year 2021, the specific waste volume was significantly reduced.

### SPECIFIC WASTE VOLUMES

in t/EUR million revenue



The increase compared to the previous year is due to the sharp drop in revenue. Although waste is directly related to product output, not all waste fractions are associated with it in equal measure, as certain materials are required for a minimum capacity utilisation of the plants. Moreover, waste is also generated through the operation of buildings, such as furnace ash in boiler houses, which is generated independently of revenue.

## SOCIAL INFORMATION

ESRS S1 OWN WORKFORCE  
ESRS 2 GENERAL INFORMATION

# PEOPLE. FAIRNESS. PROMOTE.

Knaus Tabbert is working closely together with some 4,000 employees to shape the leisure industry of tomorrow.

The Group is well aware of how significant its workforce is to the company's success. It therefore takes steps to create an attractive and safe working environment, and to eliminate or reduce the risks and (potential) negative impact of its business activities on its employees.

With this goal in mind, Knaus Tabbert is committed to an open corporate culture that is defined by fairness in our dealings with each other, equal opportunities and the possibility for personal development.

## IMPACTS, RISKS AND OPPORTUNITIES

### Material opportunities

- Employee retention and increased productivity through stable working conditions and a good work-life balance
- Advantages in the labour market through equal opportunities within the company
- Increased productivity and competitiveness through targeted training and further education
- Advantages in the labour market through the employment and inclusion of people with disabilities
- Enhanced flexibility as a result of diversity within the company

#### Time horizon

Short-term Medium-term Long-term





#### Value chain

Upstream Own Downstream

#### Impacts

Potential Actual


## Material risks



- Loss of employees due to precarious working conditions, inadequate health protection and a lack of workplace safety  

- High employee turnover owing to unattractive working-time models  

- Decline in the ability to compete internationally compared to low-wage countries owing to fair remuneration  

- Loss of employee data  



## Material positive impacts


- Increased job satisfaction among employees as a result of secure employment, remuneration in line with collective bargaining agreements and flexible working models  

- Employee motivation based on fair remuneration in line with collective bargaining agreements  

- Employee motivation by engaging in social dialogue with our workforce, opportunities for employee participation and involvement in the decision-making process as well as a works council to represent their interests  

- Employee motivation and advantages when recruiting new employees due to a good work-life balance  

- Improvement in employee health and safety  

- Sickness prevention through health management (training courses, vaccinations, etc.)  

- Enhanced employee satisfaction and retention through training and further education, and equal opportunities  

- Increased innovative strength, expertise and competitiveness through training courses and skills development  

- Data security by ensuring a high level of cyber security within the company  

- Protection of employees by means of a whistleblower system and a zero-tolerance policy for misconduct  


### Time horizon

 Short-term  Medium-term  Long-term

### Value chain

 Upstream  Own  Downstream

### Impacts

 Potential  Actual

## SOCIAL INFORMATION

### ESRS S1 Own workforce

#### Strategy

#### ESRS 2 SBM-2 – Interests and views of stakeholders

Knaus Tabbert strives to take the expectations, needs, interests and views of its employees into account in its business operations. After all, the company's workforce is the foundation of its success. Knaus Tabbert has identified affected stakeholders as part of its stakeholder analysis and stakeholder mapping. The company's employees were identified as a key group. Their interests and views are considered at several levels:

Constructive, respectful and regular dialogue between management and the workforce, either directly or via employee representatives, helps to assess the actual and potential material impacts of Knaus Tabbert's activities on its employees and to take appropriate (counter)measures where necessary. In addition, the individual needs and interests of employees, also with regard to training and further education, are assessed in regular staff appraisals.

In addition to these direct communication channels, Knaus Tabbert conducts anonymous employee surveys at all four production sites every two years and uses the results for future planning and staff retention measures. The employee surveys include separate sections with questions on ESG topics.

Moreover, an occupational health and safety committee, which meets regularly, ensures that employees' interests with regard to health and safety in the workplace are taken into due account.

#### ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The potential material impacts, risks and opportunities related to the stakeholder group "Own workforce", which were identified as part of the materiality analysis, are directly related to Knaus Tabbert's business operations. All material risks, opportunities and impacts, including their location of occurrence and time horizon, are listed on the introductory page of this chapter.

The material risks and opportunities arising from the impacts on, and dependencies of, individuals in the labour force, including temporary workers, generally affect all employees of the company working at one of the four production sites in Germany and Hungary or at one of the

dealerships. Whenever a risk or opportunity only affects a specific group of individuals, Knaus Tabbert explicitly indicates this at the appropriate point or in the corresponding mandatory disclosure.

Knaus Tabbert's strategy and business model are both based on the commitment, health and qualifications of the company's employees. The achievement of key corporate targets, such as revenue, productivity and quality, is largely dependent on Knaus Tabbert leveraging the positive impacts and opportunities with regard to its workforce while minimising the respective risks and negative impacts.

#### Impact, risk and opportunity management

#### S1-1 – Policies related to own workforce

All principles and policies related to its own workforce are in line with Knaus Tabbert's strategy and support the company in achieving its financial objectives.

When defining its social sustainability targets, Knaus Tabbert is guided by the United Nations' Sustainability Development Goals (SDGs) and ensures compliance with minimum social standards in accordance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards, and the International Bill of Human Rights. As a responsible employer, Knaus Tabbert is committed to creating an attractive, fair and safe working environment for its employees. This fundamental attitude not only reflects its high regard for its staff, but also forms the basis for a corporate culture that promotes commitment, performance and productivity.

#### Fundamental principles of the corporate culture

The most important policy relating to Knaus Tabbert's employees is the Code of Conduct, which applies to the entire workforce throughout the Group, including temporary workers.

All stakeholders categorised as material according to the stakeholder mapping described under ESRS 2 were taken into account when developing the Code of Conduct. The document is available to the public on the company's website and accessible to all interested parties.

The contents of the Code were defined by the Management Board and serve as a set of values guiding all decisions within the company. As mentioned above, the Code of Conduct is based on the SDGs of the United Nations and is in line with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and

Human Rights, the ILO core labour standards, and the International Bill of Human Rights. The Code of Conduct summarises Knaus Tabbert's fundamental values such as respect for human dignity and human rights as well as the categorical rejection of discrimination, unequal treatment, child and forced labour. It contains principles of conduct relating to legal compliance, occupational safety, conflicts of interest, corruption prevention, data protection, competition law, insider trading, and the protection of corporate values. The aim to ensure responsible and lawful conduct throughout the Group and minimise legal and reputational risks. Principles on eliminating discrimination can be found in the Code of Conduct in the section "Basics of cooperation".

With regard to the own workforce, the Code of Conduct addresses material risks, such as the loss of labour due to inadequate health and safety protection in the workplace, and the loss of employee data, as well as material opportunities. These include advantages in the labour market by ensuring equal opportunities and the inclusion of disabled persons, and improved adaptability through diversity within the company.

In addition, the Code of Conduct addresses material positive impacts, such as employee motivation through social dialogue and the opportunity for co-determination and participation, increasing the health, safety and satisfaction of employees, and the protection of employees through a whistleblower system. Further information on the Code of Conduct and the whistleblower system can be found in the section "Governance information".

The Code is available in several languages and is actively brought to the attention of all employees of the company. All members of staff are required to comply with the Code of Conduct and the standards prescribed therein, whereby managers must ensure compliance with the Code in their respective areas of responsibility.

Implementation and adherence are ensured through compliance training, and through a comprehensive compliance management system with regular reviews through internal compliance audits, including document and IT system audits, employee surveys and site inspections. A compliance committee reports directly to the Management Board, which is the highest body responsible for implementing the Code of Conduct.

Knaus Tabbert has a zero-tolerance policy towards discrimination, harassment in the workplace and the violation of human rights, which provides for labour law sanctions up to, and including, termination of employment in the event of violations. Further information on these topics can be found in the section "Governance information" of this Report.

Furthermore, Knaus Tabbert has introduced a mandatory women's quota for the first and second management levels to promote diversity and equal opportunities. Beyond this, there are no other specific policies aimed at eliminating discrimination or promoting equal opportunities and diversity. Aside from legal obligations with regard to the inclusion and promotion of certain groups, which Knaus Tabbert fulfils without exception, no specific political obligations exist, as all of the company's sites are located in the European Union.

Knaus Tabbert's personnel management is responsible for equal opportunities and social issues, and reports directly to the Management Board. All measures and processes are based on a clearly defined HR strategy, which is also guided by the SDGs of the United Nations and is in line with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards, and the International Bill of Human Rights. Consequently, child and forced labour are also excluded with regard to the company's own workforce, even if the HR strategy does not explicitly reference the ban on child and forced labour.

### ***S1-2 – Processes for engaging with own workforce and workers' representatives about impacts***

In order to assess the actual and potential material impacts of the company's activities on Knaus Tabbert's employees and to take appropriate (counter)measures, the company's management is in close and regular contact with the workforce, either directly or via employee representatives.

Operational responsibility for involving the workforce in decisions and actions, with the aim of managing the impacts of the company's business operations on its own workforce, lies with the Head of Human Resources.

#### ***Employee representation***

Employee representatives at the sites in Jandelsbrunn, Mottgers and Nagyoroszi act as a link between the workforce and management. There is no employee representation at the Schlüsselfeld site. In total, 84 percent of all Knaus Tabbert staff are served by employee representatives.

The employee representatives were involved in the development of the Code of Conduct, particularly with regard to the respect of human rights within the company's own workforce. The implementation of measures to avoid negative impacts and promote positive impacts on the workforce was also undertaken in close cooperation with the Works Council. Regular employee appraisals facili-

tate the exchange of information and knowledge, the improvement of work processes, the increase in staff motivation, and the long-term retention of employees in the company.

In addition to this direct communication channel, Knaus Tabbert conducts anonymous employee surveys every two years, if possible at all four production sites, in order to manage the material impacts of its business operations on its workforce. The questionnaires are made available to employees in a variety of languages, both digitally and in paper form. The most recent survey at all locations took place in 2022. In addition, a survey was conducted at the Mottgers and Jandelsbrunn sites in 2024, in which around half of the workforce took part. The results of the surveys serve as a basis for future planning and staff retention measures.

Furthermore, together with the whistleblower system and grievance procedures described in the section "Governance information", these measures enable Knaus Tabbert to assess the effectiveness of its cooperation with its employees.

### ***Internal communication channels***

To improve communication with employees at all levels of the Group, Knaus Tabbert created a new function, which was filled by a female employee in 2023. As the point of contact for all internal communication issues, her task is to ensure a standardised flow of information within the Knaus Tabbert Group.

With the WIR@KnausTabbert smartphone app created in 2024, the company has established a central communication platform for disseminating internal information, such as news from the Management Board, company announcements, press releases and lunch menus. Following the successful launch at the Jandelsbrunn and Mottgers sites, the company plans to introduce the app at all other locations.

### ***S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns***

When defining measures to improve the negative impacts of its business operations on its employees, Knaus Tabbert follows the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

At all company locations in Germany and Hungary, Knaus Tabbert employees are able to voice their interests through trade unions. Another communication channel is provided by employee representation which, as mentioned previously, serves 84 percent of the workforce.

Suspected violations of laws or company guidelines can be reported via Knaus Tabbert's whistleblower system. Employees can submit concerns and information via e-mail to [compliance@knaustabbert.de](mailto:compliance@knaustabbert.de), or via the online platform [https://sicher-melden.de/whistle/#/mainpage/KTcase/knaus\\_tabbert\\_ag](https://sicher-melden.de/whistle/#/mainpage/KTcase/knaus_tabbert_ag), also anonymously if preferred. The whistleblower system fulfils the recognised standards and principles of fair procedure and thus offers sufficient protection against retaliation. For the sake of transparency, Knaus Tabbert provides a detailed description of the rules of procedure and protection for whistleblowers on the online platform. In order to ensure that all its staff are aware of the whistleblower system, it is also available and explained on the start page of the WIR@KnausTabbert smartphone app.

In November 2024, Knaus Tabbert conducted a survey among all of the company's employees, which included specific questions on environmental, social and governance matters. The findings are incorporated directly into Knaus Tabbert's strategy via the sustainability steering committee, and can also be used to define targets.

To ensure the effectiveness of all channels through which employees can raise their concerns, Knaus Tabbert applies the effectiveness criteria for non-judicial grievance mechanisms in accordance with the United Nations Guiding Principles on Business and Human Rights.

### ***S1-4 – Actions and resources for managing material IROs and the effectiveness of those actions***

Knaus Tabbert is aware of the risks and (potential) negative impacts of its business operations with regard to its employees. These include the negative impacts of precarious working conditions on the corporate climate, productivity and employee turnover, competitive disadvantages due to a lack of skilled labour or a lack of employee qualifications, and damage to employee health as a result of occupational accidents.

In order to counter these risks and prevent, or at least mitigate, (potential) negative impacts while taking advantage of the opportunities arising from its business operations in relation to its workforce, Knaus Tabbert is taking measures to create an attractive, safe and inclusive working environment characterised by long-term and permanent employment contracts, flexible working models and diversity. In addition, Knaus Tabbert promotes equal opportunities and personal and professional (further) development prospects for all employees through a wide range of measures and initiatives and on the basis of specific company guidelines.

The measures are also incorporated into individual projects and initiatives, for which Knaus Tabbert has defined

specific targets and key figures. As previously mentioned in ESRS 2, Knaus Tabbert has set itself sustainability targets to be fulfilled by 2030, i.e. in the short and medium term. This also applies to the measures relating to material impacts on its workforce. In this context, the company has also defined a number of key figures and targets as permanent principles of its corporate strategy, including equal opportunities and diversity.

As described in detail in chapter ESRS 2, Knaus Tabbert monitors the effectiveness of all sustainability measures in terms of target achievement through its sustainability organisation and sustainability management. This applies to all ESG aspects and thus also to the review of the effectiveness of measures with regard to material impacts on the company's own workforce. The sustainability management steering committee monitors and reviews all measures and targets on a quarterly basis. All targets, both measurable indicators such as the lost time accident rate (LTAR) and non-measurable targets, are reviewed every six months with the Management Board as part of the management reviews.

The steering committee also evaluates which measures are suitable for responding to actual or potential negative impacts on the company's workforce, and adjusts them if necessary.

The achievement of targets and the effectiveness of measures and policies with regard to material impacts, risks and opportunities are reviewed each quarter by Knaus Tabbert's sustainability teams in their respective fields of action, even if no measurable targets have been set. The steering committee is informed if measures prove ineffective or outcomes deviate from the planned results and, if necessary, will take further measures or adjust the targets together with the sustainability manager. The Management Board reviews all key figures and targets twice a year as part of a group-wide management review and makes adjustments where necessary.

### ***Training and further education offers***

A comprehensive training and further education offering – from apprenticeships and internal and external training courses to further education programmes – not only increases the motivation and job satisfaction of the workforce, but also ensures that they are sufficiently qualified, thereby preventing risks associated with insufficient qualifications.

The Knaus Tabbert Academy, which serves as a central hub, organises the majority of training and further education measures for employees.

### ***Training workshop***

At Knaus Tabbert, new members of staff are prepared for their tasks in the company in specially created learning facilities. At the Nagyoroszi and Jandelsbrunn sites, this takes place in a so-called training workshop.

As part of a structured onboarding process, new employees are familiarised with their future workplace in the training workshop. The physical separation from the production area ensures a high degree of safety. The new members of staff are assisted by experienced personnel. This also allows us to reliably determine whether a new employee is suitable for a particular job in the respective working environment.

For Knaus Tabbert, the training workshop is also an important tool for ensuring consistently high production quality. The company expects this project to reduce staff turnover, decrease the need for rework, and avoid product complaints.

### ***Vocational training***

In order to secure skilled employees in the future, Knaus Tabbert invests heavily in the training of young people. The company thus attaches great importance to dual vocational training – simultaneous education at a vocational school and within the company. Knaus Tabbert's training programme comprises up to ten apprenticeships and one dual course of study. With this broad offering, the company is not only securing qualified specialists for the future, but is also actively countering the shortage of skilled workers. Knaus Tabbert is considered an attractive local employer in the region of each location, not least on account of its training and development opportunities. The company regularly attends training and university fairs to promote its offering on the job market. In addition, Knaus Tabbert offers its own programme designed to get children interested in technical vocational training, and organises factory tours for schools to give young people a direct insight into company practice.

### ***Cooperation with BUND Naturschutz***

Since the 2024 financial year, Knaus Tabbert has been working together with the Bavarian environmental protection organisation BUND Naturschutz. As part of this collaboration, Knaus Tabbert apprentices are constructing a so-called energy savings village on behalf of BUND Naturschutz. The aim of these villages is to teach schoolchildren and young people how energy is generated and consumed, and how they themselves can influence energy consumption to protect the environment.

### ***Practical and certified training programmes***

Knaus Tabbert's training programmes are characterised by practical and business-oriented learning, enabling participants to develop and expand their skillset for a successful career. The Knaus Tabbert site in Jandelsbrunn has been awarded Chamber of Industry and Commerce certification as an examination centre.

### ***New apprenticeship programme for caravan and motorhome technicians***

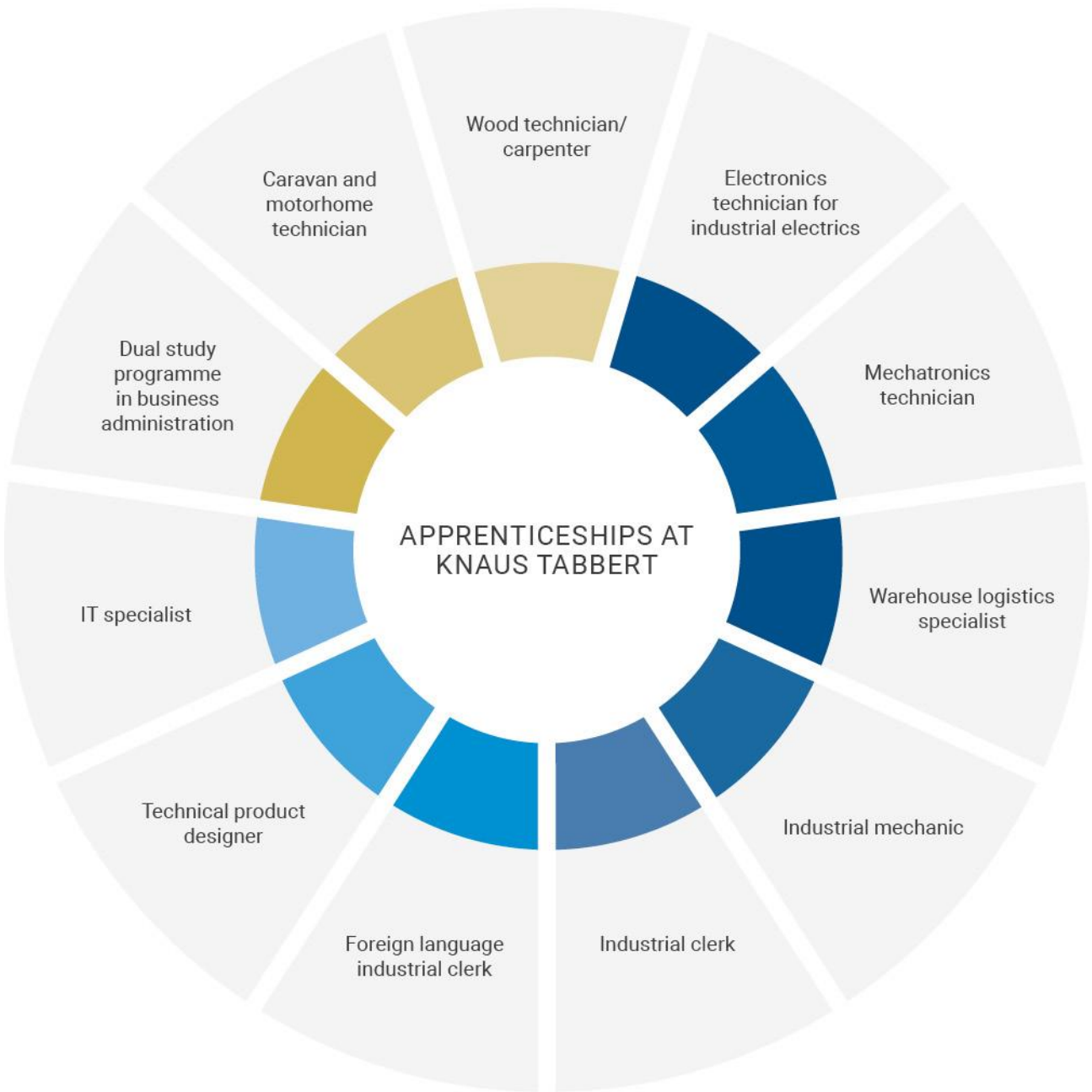
The booming caravanning industry urgently needs industry-specific specialists to counteract the current shortage of skilled manpower, which primarily affects manufacturing and trade.

Knaus Tabbert therefore joined forces with the German Caravanning Industry Association (CIVD), the German

Caravanning Trade Association (DCHV) and the Central Association of Body and Vehicle Technology (ZKF) to develop the new training course for caravan and motorhome technicians, which is recognised throughout Germany. The first apprentices to enrol in the caravan and motorhome technician programme have been receiving training at the Jandelsbrunn site since September 2023.

### ***Fair remuneration***

Through the systematic application of collective bargaining agreements and the classification of employees into job catalogues, Knaus Tabbert ensures that all its staff are treated and remunerated equally and fairly. A job catalogue has been developed for the Jandelsbrunn, Mottgers and Nagyoroszi sites.



**Promoting diversity within the workforce**

Through its inclusive hiring policy and the creation of disability-friendly workplaces, the company is able to benefit from the recruitment of diverse talent and tap into new skilled labour potential. At the same time, Knaus Tabbert has a zero-tolerance policy towards discrimination, corruption, harassment in the workplace, and the violation of human rights.

With the establishment of the internal project group Women@Work in the 2022 financial year, Knaus Tabbert

has strengthened its image as an attractive employer for female staff and managers. The aim of Women@Work is to attract new female employees and support current female employees in their professional development through specific measures.

The package of measures taken by Women@Work include the reworking of Knaus Tabbert’s job advertisements, which had a very technical design. With the adapted visual imagery, the focus was shifted from vehicles to people. In terms of content, the requirement pro-

files were also revised and supplemented with a character profile. With these measures, Knaus Tabbert also seeks to attract more women, exploit the available skilled labour potential, and consequently improve its adaptability and the understanding of different customer needs within the company.

When filling management positions in the company, the Management Board pays attention to diversity and, in particular, strives to ensure an adequate representation of women and different nationalities.

Knaus Tabbert has created attractive conditions for an improved work-life balance: In addition to flexible working models, such as the option to work from home or on a part-time basis, employees are entitled to maternity leave and special leave in the form of parental leave or to care for relatives.

### ***Health and safety in the workplace***

Knaus Tabbert does not have a dedicated occupational health and safety management system. Instead, the company regularly performs systematic risk assessments at its German sites in accordance with the German Occupational Health and Safety Act. Potential hazards are identified and the appropriate measures taken to minimise the risk of accidents. A measurable positive trend can be partly attributed to the occupational safety working group set up in the 2022 financial year. One of its objectives is to raise awareness of the topic of occupational safety within the company. In addition, Knaus Tabbert introduced an occupational safety programme and action days on specific accident black spots (e.g. tripping course) to prevent accidents at work and increase occupational safety.

Work-related accidents at Knaus Tabbert mostly involve cuts to the hands that occur when handling parts or using tools, as well as foot injuries caused by tripping while walking or climbing stairs. Comprehensive prevention measures were defined and implemented for both accident groups in 2024. Knaus Tabbert placed a particular focus on providing its workforce with personal protective equipment. This included the introduction of safety shoes in all production areas throughout the company. The use of cut-resistant gloves and safety blades has been increased in many areas. In order to increase the acceptance of personal protective equipment among the workforce, Knaus Tabbert actively involved its employees in its design and offered workshops for all employees at the Jandelsbrunn and Mottgers sites.

Moreover, Knaus Tabbert avoids exposing its employees to harmful substances as far as possible. The company follows the so-called STOP principle and thus focuses on

substitution, and technical, organisational and personal measures.

Noise can occur at various points in Knaus Tabbert's production process. Noise sources that are detrimental to health are minimised directly at their point of origin through technical protective measures. Knaus Tabbert addresses unavoidable noise with a series of measures that were developed, not least, by the internal noise project group. Moreover, Knaus Tabbert assesses potential noise hazards when purchasing new systems and machinery. Safety experts, plant managers, maintenance staff and the Works Council collaborate closely on the implementation of measures to prevent noise hazards. New measures are implemented by maintenance staff in cooperation with the hall managers.

By measuring noise levels in Knaus Tabbert's production facilities on a regular basis, so-called noise areas are identified and visualised in a noise register. Specific operational areas where technical protective measures such as enclosures and sound-absorbing walls have been implemented are primarily located at production lines for chassis assembly, production machines and in the company metal workshop. Employees who work in noisy areas are required to wear hearing protection. The provisions are defined in close cooperation with the company's medical services and management staff.

All Knaus Tabbert employees receive in-depth training on health and safety in the workplace. In this way, the company ensures that its staff are familiar with, and comply with, all relevant laws, safety instructions and regulations. Internal occupational safety training for unskilled workers is specifically designed to reduce their increased risk of industrial accidents.

In addition, the company offers its employees regular medical check-ups by company physicians, thereby proactively promoting the health of its workforce. These measures also address potential mental health issues. The company is currently working on the establishment of an occupational health management system for all sites. Such a system was introduced in Jandelsbrunn in 2023. Here, employees have the opportunity to take part in health screenings, prevention courses, and Nordic walking and yoga classes, among other perks.

Responsibility for health and safety at the workplace lies with the respective managers. Annual occupational safety training ensures that they possess in-depth knowledge in this area. They are supported by a network of internal safety officers, first aiders, the Works Council, external company physicians, safety specialists and fire prevention officers. An occupational health and safety committee meets regularly to discuss issues relating to

this topic. The committee also carries out inspections and develops preventative measures on this basis to improve health and safety in the workplace.

### **Metrics and targets**

#### **S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

Knaus Tabbert strives to create an attractive, fair, safe and healthy working environment for its employees. This includes, in particular, the promotion of equal opportunities and employee satisfaction, minimising the risk of accidents, accident figures and days lost, the elimination of hazardous substances by largely substituting them with less hazardous alternatives, the implementation of effective noise protection measures, and promoting occupational health and safety.

Wherever possible, Knaus Tabbert defines measurable targets for all relevant fields of action. To this end, the results of employee surveys are taken into account by developing goals and measures for frequently voiced concerns. The launch of the WIR@KnausTabbert app and the extensive modernisation of the canteens in Mottgers and Jandelsbrunn, for instance, resulted directly from the feedback provided in the most recent employee survey. The pursuit of these goals is described in more detail under "Sustainability organisation" in ESRS 2.

Knaus Tabbert also derives new findings and opportunities for improvement from its employee surveys. Even in the case of non-measurable targets, the effectiveness of the measures is monitored and reviewed by the sustainability teams and in the course of the management reviews. Detailed information is available under "Sustainability organisation" in ESRS 2.

To control and check the effectiveness of its measures aimed at reducing accidents and the number of days lost, Knaus Tabbert records the accident frequency rate per million hours worked (lost time accident rate; LTAR). This figure includes accidents that result in at least one day of absence. In 2024, Knaus Tabbert achieved the target it had originally set for 2030 of reducing the LTAR in the Group by 35 percent, relative to the base year 2021, to 20.5. Building on this achievement, the company is now aiming to further reduce the LTAR by 5 percent annually up until 2030.

A further objective is to include all employees in the company health management system. Knaus Tabbert is realising this goal step by step: In Jandelsbrunn, all employees are covered by the health management system, while

the system is currently being set up in Mottgers, with the other sites to follow.

In addition, the company strives for fair and equitable remuneration and is committed to increasing employee satisfaction and promoting diversity within the company.

In September 2020, the Management Board set a minimum women's quota of 33 percent for the first management level of the Group below the Management Board, and a minimum women's quota of 22 percent for the second management level below the Management Board. This resolution is valid for a period of five years. Both target quotas were achieved in the 2024 financial year and are to be further increased in the medium and long term.

In order to safeguard the qualifications of its employees and avoid any risks and negative impacts of insufficient qualifications, the number of training hours per employee is to be increased to at least 5 hours per year, at all locations, by 2030.

The goal defined for the 2024 financial year of creating 70 new apprenticeships throughout the Group, 40 of which for caravan and motorhome technicians, was achieved, even if not all places could be filled. The number of apprenticeship places in 2024 stood at 93.

#### **S1-6 – Characteristics of the undertaking's employees**

As of 31 December 2024, the Knaus Tabbert Group employed 3,953 members of staff and temporary workers at its production sites in Jandelsbrunn (1,691), Mottgers (436), Schlüsselfeld (558) and Nagyoroszi (1,194), and at its dealerships (74). All personnel figures below relate to the four production sites. They are based on the head count as of the reporting date 31 December 2024.

3,807 employees were employed on a full-time basis, and 146 part-time.

Approximately 71 percent of all employees had a permanent contract and 10 percent a fixed-term contract; 19 percent were temporary workers. As of the reporting date, the company employed 54 managers, 601 salaried staff, 2,436 industrial staff and 93 apprentices. Employee representatives served 84 percent of all employees.

Women accounted for 24.8 percent and men for 75.2 percent of the workforce. 22.2 percent of all employees were under 30 years of age, 50.2 percent were between 30 and 50, and 27.5 percent were over 50. 4.2 percent of employees had a disability. The company-wide staff turnover rate stood at 22 percent.

The number of employees and their breakdown by country and type of employment contract can also be found in the Annual Report under "Employees" on page 30.

### EMPLOYEES BY GENDER

Gender	Number of employees (head count)
Male	2,972
Female	981
Other <sup>1)</sup>	0
Not reported	0
<b>Total Employees</b>	<b>3,953</b>

<sup>1)</sup> Gender as specified by the employees themselves

### EMPLOYEES BY COUNTRY

Country	Number of employees (head count)
Germany	2,759
Hungary	1,194
<b>Total Employees</b>	<b>3,953</b>

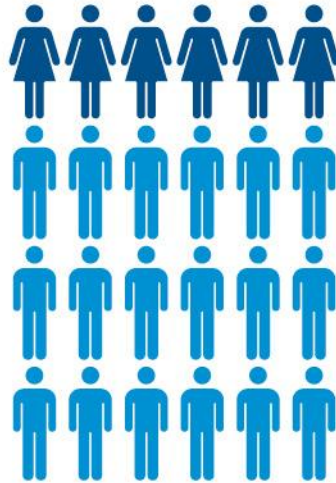
GENDER DISTRIBUTION

25%

Female employees

75%

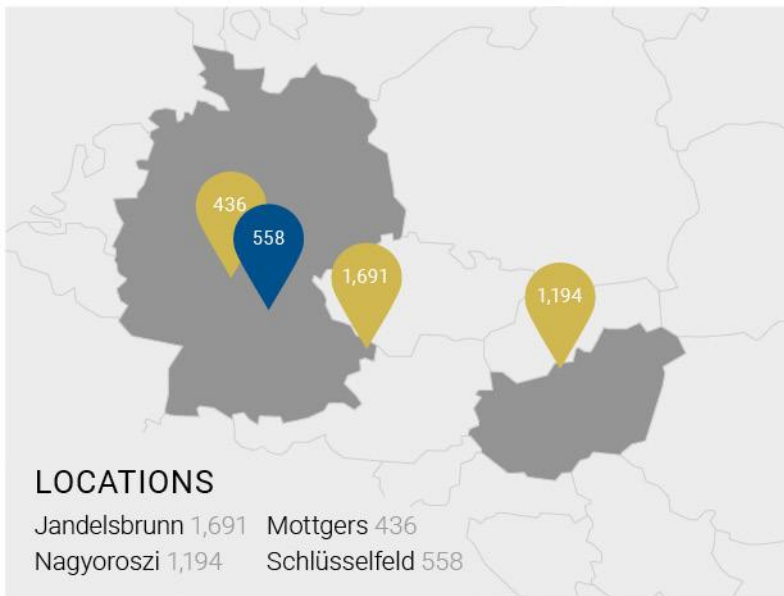
Male employees



EMPLOYMENT RELATIONSHIP



- Permanent 71%
- Temporary workers 19%
- Fixed-term 10%



LOCATIONS

Jandelsbrunn 1,691 Mottgers 436  
 Nagyoroszi 1,194 Schlösselfeld 558

Head count as of 31 December 2024

AGE

22%

30 or younger

50%

Between 30 and 50

28%

Over 50

ARBEITNEHMER NACH ART DES VERTRAGS UND GESCHLECHT (PERSONENZAHL)

[Reporting period]	Female	Male	Other <sup>1)</sup>	Not reported	Total
Number of employees	981	2,972	0	0	3,953
Number of employees with permanent employment contracts	689	2,108	0	0	2,797
Number of employees with fixed-term employment contracts	103	284	0	0	387
Number of on-call employees	189	580	0	0	769
Number of full-time employees	871	2,936	0	0	3,807
Number of part-time employees	110	36	0	0	146

<sup>1)</sup> Gender as specified by the employees themselves.

**EMPLOYEES BY CONTRACT TYPE AND REGION (HEAD COUNT)**

[Reporting period]	Germany	Hungary	x	Total
Number of employees	2,759	1,194		3,953
Number of employees with permanent employment contracts	2,343	454		2,797
Number of employees with fixed-term employment contracts	387	0		387
Number of on-call employees	29	740		769
Number of full-time employees	2,622	1,185		3,807
Number of part-time employees	137	9		146

**S1-7 – Characteristics of non-employees in the undertaking's own workforce**

As of 31 December 2024, Knaus Tabbert employed a total of 769 temporary workers at its four production and administrative sites in Germany and Hungary. The figures were collected as headcounts as of 31 December 2024.

Due to Knaus Tabbert's current economic situation, all employment contracts with external workers at the Jandelsbrunn site, and numerous employment contracts with non-employees at the Mottgers site, were terminated in the fourth quarter of 2024. The large number of contracts with self-employed workers were also terminated at the end of the year.

**S1-8 – Collective bargaining coverage and social dialogue**

By systematically applying collective bargaining agreements, Knaus Tabbert creates a uniform framework to ensure that all employees of the company are treated and paid equally and fairly. All employees at the German production sites are covered by collective agreements or in-house agreements. The collective agreements are based on the statutory minimum wage applicable in Germany. Approximately 79 percent of employees throughout the Group are paid in accordance with collective agreements.

White-collar staff are grouped according to their tasks and assigned to the respective remuneration group in accordance with the collective bargaining agreement or in-house agreement.

At the sites in Jandelsbrunn and Mottgers, approximately 92 percent of employees and 97 percent of temporary workers were paid according to collective agreements as of 31 December 2024. In Schlüsselfeld, 100 percent of employees are subject to in-house agreements. No statutory collective agreements exist in Hungary. However, employees there receive remuneration well above the statutory minimum wage.

In addition, a job catalogue was developed for the sites in Jandelsbrunn and Mottgers to provide a systematic description of jobs. All employees who perform the same job listed in the catalogue generally receive the same pay. The catalogue is optimised on an ongoing basis.

In 2022, Knaus Tabbert initiated the creation of a job catalogue at its Nagyoroszi site, which also includes a definition of the specialist knowledge required. Employees were classified for the first time in 2023. The employee responsible for the job catalogue at the Jandelsbrunn site is also supervising the implementation of the project in Nagyoroszi. The aim is to ensure that employees in Hungary receive fair remuneration that is comparable with the pay received by their colleagues in Germany. At Knaus Tabbert's Hungarian production facility, equal pay according to qualifications is stipulated for all employees through a uniform entry-level wage. The jobs are assigned to corresponding remuneration groups.

Following a trial period and an individual assessment by several managers, employees in Nagyoroszi are allocated to jobs and assigned to the appropriate remuneration group on the basis of their performance achieved. This ensures a transparent and comprehensible remuneration system at all Group locations.

**INFORMATION ON COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOG**

Coverage Rate	COLLECTIVE BARGAINING COVERAGE		SOCIAL DIALOGUE
	Employees – EEA  (for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA  (estimate for regions with >50 empl. representing >10% total empl)	Workplace representation (EEA only)  (for countries with >50 empl. representing >10% total empl.)
0–19%	<b>Hungary</b>	-	
20–39%		-	
40–59%		-	
60–79%		-	
80–100%	<b>Germany</b>	-	<b>Germany, Hungary</b>

**S1-9 – Diversity metrics**

Knaus Tabbert regards diversity within the company as a factor contributing to its success. As a company in the automotive industry with a high share of assembly and manual work, Knaus Tabbert’s workforce is heavily male-dominated. Promoting women therefore requires special attention.

In September 2020, the Management Board therefore set a minimum target of 33 percent for the proportion of women at the first management level of the Knaus Tabbert Group below the Management Board, and 22 percent for women at the second management level below the Management Board. This resolution is valid for a period of five years. Both targets were achieved in the 2024 financial year, and are to be further increased in the medium and long term.

The composition of the Supervisory Board of Knaus Tabbert AG complies with legal requirements and the company’s Articles of Association. It is composed of eight male members and four female members, resulting in a women’s quota of 33.33 percent in line with legal requirements. The proportion of women on the Management Board was 0 percent, and 34.1 percent on the first and second management levels below the Management Board, excluding the management teams of the independent subsidiaries.

In the reporting year, 22.2 percent of employees were younger than 30, 50.2 percent were between 30 and 50, and 27.5 percent were older than 50.

**S1-10 – Adequate wages**

Knaus Tabbert is committed to ensuring that all employees at all locations receive appropriate and fair pay. Re-

muneration is based on the applicable collective agreement, or dependent on the respective job and qualifications. Approximately 79 percent of employees across the Group are paid in accordance with collective agreements.

The collective agreement of the German metalworkers’ union IG Metall for the wood and plastics processing industry applies at the sites in Jandelsbrunn and Mottgers. An in-house agreement has been concluded for MORELO employees in Schlüsselfeld. No statutory collective agreements exist in Hungary. However, employees there receive remuneration well above the statutory minimum wage.

**S1-11 – Social protection**

Knaus Tabbert employees at all locations are protected against loss of income due to unemployment under the statutory social insurance scheme and against loss of income due to retirement under the statutory pension scheme.

In accordance with applicable German law, Knaus Tabbert employees at the German sites are protected against loss of income in the event of illness, parental leave or work-related accidents through sick pay, parental allowance and retirement benefits etc. Under legally binding collective agreements in Germany, full-time employees are entitled to special leave such as parental leave, maternity leave and time off to care for a relative. Similar legal regulations apply in Hungary, which exclude loss of income for the above-mentioned reasons. Employees in Hungary are also entitled to parental leave, care leave and maternity leave. In the 2024 financial year, 4.5 percent of the Group’s employees took special leave.

### **S1-12 – Persons with disabilities**

In the 2024 financial year, the proportion of severely disabled employees across the Group was 4.2 percent.

Knaus Tabbert applies the same methods and definitions for data collection at all locations. There are no country-specific differences.

### **S1-13 – Training and skills development metrics**

In order to recruit skilled employees in the future, Knaus Tabbert invests heavily in the training and further education of its employees.

The total number of training hours in the 2024 financial year was 17,248, of which 12,676 hours, or 73 percent, were completed by men and 4,572 hours, or 27 percent, by women. This reflects the gender distribution within the company. This is equivalent to 4.3 hours of training per year for men, and 4.7 hours per year for women. The number of training hours per employee was 4.0 at the Jandelsbrunn site, 3.9 in Mottgers, 6.2 in Schlüsselfeld and 4.2 in Nagyoroszi, Hungary. The large deviation at the Hungarian location in the previous year is due to state-subsidised qualification measures for employees. These will be excluded from the calculation as of the 2024 financial year.

The training quota takes into account internal training courses, external further training, master craftsman courses (including part-time) as well as internal training and in-house training courses held by external lecturers. The quota does not take into account dual study programmes, apprentices and apprentices on leave.

In 2024, the Group offered 93 apprenticeships.

When assessing the performance of its employees, Knaus Tabbert differentiates according to type of employment: specifically designed employee appraisals are conducted for industrial workers and salaried employees. Managers, senior executives and non-tariff employees, on the other hand, are assessed on the basis of individual target agreements.

#### **Constant training quota**

Knaus Tabbert determines a training quota to quantitatively assess its training programmes. It is calculated by dividing the number of trainees by the number of employees, excluding temporary workers. In 2024, the company was able to increase this ratio for the headquarters in Jandelsbrunn and the site in Mottgers to 3.4 and 3.0 percent respectively, while the ratio in Schlüsselfeld decreased slightly to 3.4 percent. Across all locations and

trading companies, the ratio is roughly on a par with the previous year.

As Hungary does not have a dual vocational training system, vocational training is currently not offered at the Nagyoroszi site.

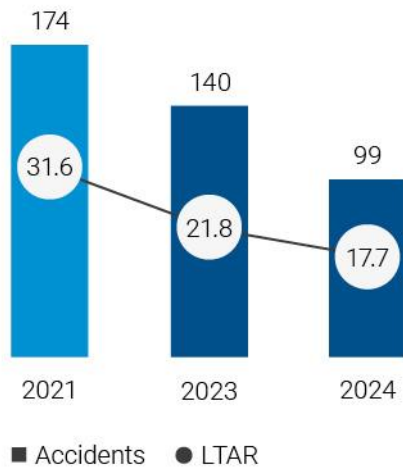
#### **Performance appraisals**

In the 2024 financial year, 65 percent of female employees and 84 percent of male employees at Knaus Tabbert took part in a total of 3130 performance appraisals as part of employee appraisals or target achievement reviews. This corresponds to a total participation rate of 79 percent, or 0.79 appraisals per employee. Employees were not obliged or required to take part in performance appraisals.

### **S1-14 – Health and safety metrics**

In the 2024 financial year, Knaus Tabbert recorded 74 reportable occupational accidents, zero cases of work-related illnesses or occupational diseases, and zero cases of work-related mental illnesses. A total of 1,200 days were lost due to accidents at work. In order to better track its continuous efforts to improve occupational health and safety, Knaus Tabbert records the LTAR (lost time accident rate; accidents at work per 1 million working hours) throughout the Group. This key figure includes all occupational accidents from the first day of absence. Knaus Tabbert has set itself the goal of reducing the LTAR by 5 percent annually by 2030. In the financial year, there were 99 LTAR accidents across the Group, resulting in a LTAR of 17.7, which is a significant improvement compared to the previous year (21.8). The significant decrease in reportable accidents from 118 in 2023 to 74 in 2024 is particularly pleasing and can be attributed to specific priority measures to prevent accidents. There were no fatalities due to occupational accidents.

## ACCIDENTS AND LTAR



In 2024, around 43 percent of the workforce was included in the health management system described under S1-4. 591 employees took advantage of health promotion offers.

Knaus Tabbert does not operate a certified occupational health and safety management system in accordance with ISO 45001.

### S1-15 – Work-life balance metrics

As a responsible employer, Knaus Tabbert is committed to creating an attractive and safe working environment for its employees. To improve the reconciliation of work and private life, Knaus Tabbert promotes a healthy work-life balance and offers flexible working models, such as a 4-day week, flexitime models and the option of working from home, as well as predictable working hours. In addition, all Knaus Tabbert employees are entitled to parental allowance, maternity leave, time off to care for relatives and support allowance in accordance with statutory regulations.

In the 2024 financial year, 176, or 4.5 percent, of the Group’s employees took special leave, of which 73 were men (41 percent) and 103 women (59 percent).

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

Excluding trainees, interns and temporary staff, the ratio of the highest remuneration to the median in the 2024 financial year stood at 15.84. The group-wide gender pay gap was 15.6 percent, which is slightly below the average for Germany and Hungary. The difference can be attributed to manual work, which is often better paid and predominantly carried out by technically trained male staff.

### S1-17 Incidents, complaints and severe human rights impacts

In the reporting period, there were no incidents and/or complaints or serious impacts relating to human rights among the Knaus Tabbert workforce. This also includes discrimination incidents, in particular cases of harassment. Knaus Tabbert received no reports of possible violations of human rights through its internal and external channels (Works Council, trade union and whistle-blower system) in 2024. Accordingly, no fines or sanctions were imposed or compensation awarded in this context.

Information on corruption and bribery can be found in section G1-4.

### ESRS S1 Additional company-specific disclosures

As mentioned under ESRS 2 Disclosure requirement BP-2, Knaus Tabbert is following the CSRD standard in its reporting for 2024. This results in further disclosure requirements on social matters in accordance with Section 289c HGB, which the company is fulfilling. These do not result from the double materiality analysis, but instead reflect Knaus Tabbert’s fundamental understanding of social commitment.

Knaus Tabbert’s active commitment to positive social development is an integral part of its corporate philosophy. In particular, Knaus Tabbert feels closely connected to the regions in which its sites are located and supports charitable organisations and initiatives that are aligned with its corporate values.

The company acts cooperatively and purposefully at all times and actively promotes independent working. All external initiatives sponsored by Knaus Tabbert focus on the benefit to the public. The company has thus been supporting regional social facilities, associations and sports teams for many years. At the beginning of 2023, the Management Board transferred responsibility for this field of action to the Knaus Tabbert Stiftung gGmbH, which was established specifically for this purpose. Its statutes expressly stipulate and regulate its non-profit status. Support not only includes financial donations, but also expertise and donations in kind.

The focus of Knaus Tabbert’s charitable activities in 2024 was once again on association work, education, supporting children, and community aid. Knaus Tabbert has been cooperating for many years with the “Wolfsteiner Werkstätten”, a facility for people with disabilities in the Bavarian district of Freyung-Grafenau. Specifically, Knaus Tabbert regularly purchases services and products from this inclusive supplier.

## GOVERNANCE INFORMATION

ESRS G1 BUSINESS CONDUCT  
ESRS 2 GENERAL INFORMATION

# TRANSPARENCY, INTEGRITY, RESPONSIBILITY.

Transparent business conduct in compliance with legislation forms the foundation for the trust placed in Knaus Tabbert by customers, business partners, shareholders, employees and the public. It also serves as an important basis for the long-term economic success of the company.

Compliance with all statutory requirements forms the basis for successful corporate management at Knaus Tabbert. The Group promotes and demands honest, law-abiding and responsible conduct from its employees at all locations, at all organisational levels and in all areas of the

company. In this way, Knaus Tabbert is able to safeguard its long-term economic success and avoid the disadvantages associated with violations, such as penalties or fines.

The principles of conduct that the company demands of itself are also expected of its business partners, whereby it strives for a heightened sense of responsibility and transparency throughout its entire supply chain.

## IMPACTS, RISKS AND OPPORTUNITIES

### Material opportunities

- Enhanced reputation, increased stakeholder confidence and the resultant competitive advantages achieved through effective measures to ensure compliance and combat corruption



- Minimisation of damage as a result of implementing an efficient whistleblower system



- Stable and secure supplier relations and supply chains as a result of effective supplier management



#### Time horizon

Short-term Medium-term Long-term

#### Value chain

Upstream Own Downstream

#### Impacts

Potential Actual

## Material risks

- Loss of reputation, criminal prosecution and financial disadvantages resulting from non-compliance



- Unstable, insecure supplier relations due to poor supplier management



## Material positive impacts

- The well-being of all stakeholders is promoted through an inclusive corporate culture shaped by fair business practices



- Effective protection of whistleblowers



- Stable supplier relations and supply chains based on a Code of Conduct governing companies and suppliers



- Compliant behaviour is promoted and non-compliance and corruption are prevented through training courses



- Employees are sensitised to corruption



- Lobbying activities that have a positive impact on people and the environment



### Time horizon

Short-term Medium-term Long-term

### Value chain

Upstream Own Downstream

### Impacts

Potential Actual

## GOVERNANCE INFORMATION

### ESRS G1 Business conduct

#### Governance

#### **ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies**

The administrative, supervisory and management bodies of Knaus Tabbert play a decisive role in shaping and monitoring the company policy. They are responsible for defining and maintaining ethical standards, ensuring compliance with relevant laws and regulations, taking into account all measures of relevance to sustainability in the company's processes, and for promoting a corporate culture and policy founded on integrity.

When selecting its administrative, supervisory and management bodies, Knaus Tabbert pays attention to the relevant professional qualifications. Specialist knowledge in the area of corporate governance is considered essential when selecting Management Board members.

According to the competence profile decided by the Supervisory Board, the board as a whole must possess substantial expertise in the area of corporate governance. This includes in-depth experience and knowledge

- in the management of a large or medium-sized, internationally active corporation;
- in industrial business and value creation along diverse value chains;
- in the field of research and development, in particular in the technologies of relevance to the company as well as in adjacent or related areas;
- in the areas of production, marketing, sales and digitalisation;
- in the main markets in which Knaus Tabbert operates;
- in accounting and financial reporting;
- in controlling/risk management;
- in the field of governance/compliance, and
- with regard to sustainability issues.

As shown in the qualification matrix on page 23 of the Annual Report, individual Supervisory Board members contribute various competencies, so that the Supervisory Board as a whole is able to fulfil the defined competency profile.

For more information on the composition and responsibilities of the Supervisory Board, Management Board and administrative bodies of Knaus Tabbert, see ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies.

### **Impact, risk and opportunity management**

#### **ESRS 2 IRO-1 – Processes to identify and assess material impacts, risks and opportunities**

To identify and assess material impacts, risks and opportunities related to governance, Knaus Tabbert has carried out a comprehensive double materiality analysis in accordance with the European Social Reporting Standards (ESRS). The process is described in ESRS 2 under IRO-1 – Processes to identify and assess material impacts, risks and opportunities.

Material risks, opportunities and impacts arising for Knaus Tabbert in the area of governance are listed on the introductory page of this chapter.

#### **G1-1 – Corporate culture and business conduct policies**

Knaus Tabbert is guided by an all-embracing corporate governance approach and binding company guidelines. Compliance with all legal requirements forms the basis for successful corporate governance.

The Group actively promotes and demands honest, law-abiding and responsible conduct from its employees at all locations, at all organisational levels, and in all divisions. In this way, Knaus Tabbert ensures economic success in the long term and avoids negative consequences from violations such as penalties or fines. The principles of conduct that the company adheres to are also demanded of its business partners, thereby striving for a high sense of responsibility and transparency along its entire supply chain.

Knaus Tabbert's actions are heavily influenced by its fundamental values – openness, fairness, mutual development and equal opportunities. Knaus Tabbert actively promotes an open, respectful and fair corporate culture by consistently integrating and upholding its fundamental values in all business operations.

For Knaus Tabbert, the most important corporate governance policies are its Risk Management System and Compliance Management System. In addition, the company's Code of Conduct represents an important concept for personnel management. Further information on the Code of Conduct can be found below and in the chapter "Social information".

#### **Risk management and compliance system**

The Group's internal Risk Management System (RMS) plays a key role in the context of ESG risks and opportu-

nities. It applies to the company's own operations and includes all Knaus Tabbert subsidiaries and locations. Its primary objective is to safeguard the continued existence and growth of the Knaus Tabbert Group at all locations, taking into account potential opportunities and risks. The entrepreneurial risks and opportunities inherent to our business operations must be recognised, evaluated and actively managed at an early stage, thus enabling proactive corporate governance.

The RMS identifies potential additional financial expenses due to increasing binding and non-binding ESG requirements as well as liability and reputational risks in the event of compliance violations. It also recognises opportunities such as reputational gains, increased trust among stakeholders, competitive advantages and damage minimisation through effective compliance and anti-corruption measures. The RMS also covers significant impacts on supplier relationships, supply chains and employee behaviour.

The responsibility for the RMS and internal monitoring lies with the Management Board. The RMS is aligned with the framework of the "Internal Control Framework – COSO II®".

Risk owners have been designated for the individual locations, divisions and central functions. Within the Risk Management System of Knaus Tabbert AG, central risk management is to be understood as the executive body or link between the Management Board and the risk owners. The position of Risk Manager is located within the area of responsibility of the CFO and is tasked with the proper and efficient implementation of the risk management process. This includes quarterly meetings with all risk owners, during which each risk is discussed in detail, the validation of the risk portfolio, maintenance of the RMS software, and reporting to the Management Board and to the Audit Committee of the Supervisory Board. Changes in material risks are briefly described in the published quarterly reports.

Risks and opportunities related to ESG with potential impacts on employees, society and the environment are conceptually included in Knaus Tabbert's risk and opportunity identification process. However, the period for analysing risks and opportunities of this kind has not been explicitly defined. Currently, Knaus Tabbert only assesses non-financial risks and opportunities qualitatively. The RMS is supported by an Internal Control System (ICS) and a Compliance Management System (CMS).

At Knaus Tabbert, the methodology of its Internal Control System is based on the "Internal Control Framework – COSO II®", which describes internal control and monitoring elements for key processes within the company. The

objective is to ensure proper financial reporting, to improve the efficiency and effectiveness of processes, and to support compliance with legislation.

The CMS encompasses the company's own business operations and all group-wide measures to ensure compliance with laws and binding internal regulations. It performs an important management and monitoring function at Knaus Tabbert, with the aim of ensuring compliance with all internal and external regulations. It focuses on prevention and the investigation of possible violations by employees and/or third parties and concentrates, in particular, on the areas of corruption and bribery, human rights and environmental standards in the supply chain as well as IT security, data protection and data security.

#### ***Whistleblower system and points of contact for complaints***

Knaus Tabbert's whistleblower platform is a key component of the CMS. Suspected violations of laws or company guidelines can be reported via email to [compliance@knaustabbert.de](mailto:compliance@knaustabbert.de), or via the online platform <https://www.knaustabbert.de/unternehmen/compliance/hinweisgebersystem-konzern>, also anonymously if preferred. The system fulfils all requirements of the European Whistleblower Directive and meets the demands of the German Supply Chain Due Dilligence Act. It thus offers sufficient protection against retaliation. For the sake of transparency, Knaus Tabbert provides a detailed description of the rules of procedure and protection for whistleblowers on the online platform. In order to ensure that all its staff are aware of the whistleblower system, it is also available and explained on the start page of the WIR@KnausTabbert smartphone app. As part of anti-corruption and anti-bribery training, all Knaus Tabbert employees also receive annual training on the whistleblower system.

The CMS thus includes numerous measures that address the risks of reputational damage, criminal prosecution and financial disadvantages resulting from compliance violations, as well as the opportunities of reputational gains, greater stakeholder trust, damage minimisation and competitive advantages through effective compliance measures and the whistleblower system. It also addresses the positive impacts on stakeholders, supplier relationships, whistleblowers and employees, who can rely on effective compliance measures.

As the highest governing body, the Management Board is responsible for implementing the CMS.

**Strategies related to the company policy and corporate culture**

Knaus Tabbert has created a group-wide compliance organisation to inform its employees of possible legal risks and to support them in complying with local and international regulations. Overall responsibility for compliance within the Knaus Tabbert Group lies with the Management Board, which is monitored by the Supervisory Board, and comprises senior executives and the heads of Legal, Compliance, Finance, Human Resources and Organisation. As the highest authority within the compliance organisation, the Compliance Committee manages and monitors all activities aimed at preventing legal violations and regularly reports to the entire Management Board and the Supervisory Board on all compliance-relevant issues.

Board. The Compliance Committee reports to the Management Board, and comprises senior executives and the heads of Legal, Compliance, Finance, Human Resources and Organisation. As the highest authority within the compliance organisation, the Compliance Committee manages and monitors all activities aimed at preventing legal violations and regularly reports to the entire Management Board and the Supervisory Board on all compliance-relevant issues.



The responsibility for implementation and compliance lies with the respective departments, in particular with the respective managers.

Specialist managers as well as division and department heads, who form a group-wide network of compliance officers, play a particularly important role within the compliance organisation. In their respective areas of responsibility, they are tasked with implementing all compliance requirements and report directly to the Compliance Committee via uniform, centrally managed compliance software. This network is supported by the Ad Hoc Committee and the Disclosure Committee, which are essentially made up of the Chief Financial Officer (CFO), the Group General Counsel and the Head of Investor Relations, with the involvement of other individuals as required.

turn also checked for effectiveness and potential for improvement. Any irregularities or suspected irregularities are reported from the bottom up to defined committees, where they are analysed and their risks assessed; if necessary, appropriate countermeasures are agreed.

Knaus Tabbert’s fundamental values are implemented and enforced in the company’s operating processes, in particular through the group-wide compliance network described above. It delegates the implementation of, and compliance with, all requirements to the respective departments on a decentralised basis using a top-down approach. Depending on the risk weighting, the department and division-specific work processes are defined, adapted and communicated, with training provided where necessary, as part of interdisciplinary cooperation with the Compliance Officer. Various management systems control and support these processes, and are in

For Knaus Tabbert, the combination of a top-down and bottom-up approach represents an appropriate and effective configuration for a functioning group-wide CMS, and is thus an essential component of its corporate governance structures. Knaus Tabbert’s central Compliance department, which is subordinated to the Legal & Compliance division, serves as a permanent point of contact for all compliance issues. All employees of the company are free to contact the department whenever they are confronted with compliance issues in their daily work. Knaus Tabbert’s compliance organisation rests on the two pillars of prevention, and identification and response.

## COMPLIANCE-ORGANISATION

based on two pillars



### Prevention

- Risk analysis
- Regulations
- Communication/training



### Identification and reaction

- Reporting breaches
- Investigation
- Sanctioning of misconduct
- Monitoring measures

Corporate governance incidents are investigated immediately, independently and objectively by Knaus Tabbert's Compliance Committee. Moreover, Knaus Tabbert cooperates with the public prosecutor's office if required.

#### *Code of Conduct for employees*

Knaus Tabbert has summarised its fundamental principles for its employees in its own Code of Conduct. The contents of the Code were defined by the Management Board and serve as a set of values guiding all decisions within the company. In addition to instructions for lawful conduct, it also contains binding company-specific guidelines for ethically correct behaviour, which are intended to ensure fair competition, respect for human

rights, anti-corruption, money laundering prevention, product compliance, occupational safety, data protection and data security, and IT security.

Further information on the content, objectives, monitoring and scope of application of the Code of Conduct as well as responsibilities for its implementation can be found in the section "Social information" under S1-1 – Policies related to the own workforce.

Corporate governance training is held once a year for the administrative, supervisory and management bodies. The focus is on combating corruption and bribery, specifically the definition of corruption, approaches to tackling corruption and detection procedures. In addition, a one-off training session on ESG topics was organised for the members of the Management Board.

Management positions, key positions and positions in purchasing are most at risk of corruption and bribery.

#### **G1-2 – Management of relationships with suppliers**

To fulfil its responsibility towards people, the environment and society, as well as towards its business partners, Knaus Tabbert ensures compliance with human rights and environmental protection measures within its supply chain.

A supply chain that is stable in every respect is an essential component of Knaus Tabbert's business success and provides a basis for achieving the Group's sustainable growth targets. Unstable and insecure supply chains, on the other hand, represent a significant risk for the company.



**Sustainable procurement**

Knaus Tabbert therefore takes sustainability aspects into account in its procurement and also explicitly requires its suppliers to comply with human rights and environmental due diligence obligations. These include, in particular, the sparing use of critical materials, and the rejection of any form of child labour, forced or compulsory labour, modern slavery, involuntary or exploitative prison labour, human trafficking or other forms of exploitation.

To this end, Knaus Tabbert developed a Supplier Code of Conduct in 2022, which is binding throughout the Group and was updated in 2025. The Code serves to raise and

increase awareness of human rights and environmental due diligence obligations among Knaus Tabbert’s suppliers (hereinafter referred to as "suppliers"). Knaus Tabbert actively supports its direct suppliers in ensuring compliance with due diligence obligations through dialogue and with the aid of a system in which all suppliers are recorded.

In order to identify any violations of the basic principles of the Supplier Code of Conduct, Knaus Tabbert’s Human Rights Officer pays occasional visits to the production facilities of the company’s suppliers if necessary. All identified violations and the corresponding measures initiated

by Knaus Tabbert are documented and recorded. No significant violations of human rights or environmental due diligence obligations within the meaning of the German Supply Chain Due Diligence Act were reported or identified in the 2024 financial year.

### ***Clear goals for compliance with principles***

In the medium term, Knaus Tabbert aims to achieve full compliance with legal principles throughout its supply chain, in particular with the provisions of applicable supply chain laws, and with the moral and ethical standards defined by the company. The aim is for at least 90 percent of Knaus Tabbert's direct suppliers to permanently comply with these principles and be assessed for compliance by 2030.

### ***Close cooperation through the principle of proximity and transparency***

When selecting its direct suppliers, the company adheres to the principle of proximity, preferably working with companies from Germany or the European Union, Norway, Switzerland and Great Britain. In the 2024 financial year, 84.9 percent of the purchasing volume was sourced from Germany and 99.7 percent from countries in the European Union. Suppliers outside these regions are only commissioned in exceptional cases. New suppliers may be audited on site if Knaus Tabbert's internal supply chain risk analysis indicates that this is necessary.

Knaus Tabbert refers to its direct suppliers from Germany and Europe as local suppliers. The purchasing volumes stated relate to the entire Knaus Tabbert Group. A distinction is made between the following types of suppliers:

- series suppliers
- plant and machinery suppliers
- service providers
- suppliers of auxiliary and operating material
- tool suppliers
- other suppliers

As a supplement to its Supplier Code of Conduct, Knaus Tabbert issued a "Declaration of Principles on Respect for Human Rights and Related Environmental Standards" at the beginning of 2023, which is mandatory under the new Supply Chain Due Diligence Act. In this document, the company has defined its basic expectations towards its suppliers, compliance with which is monitored by Knaus Tabbert's Compliance Management System (CMS).

### ***Strategy for preventing late payments***

Knaus Tabbert has concluded contracts with many suppliers, including suppliers of series components and

chassis, which contain provisions on payment deadlines and the consequences of late payment. At a minimum, corresponding agreements exist with all suppliers in the respective general terms and conditions. Further information on this can be found under G1-6 - Payment practices.

### ***Implementation of the Supply Chain Due Diligence Act (LkSG)***

The Supply Chain Due Diligence Act, which entered into force in 2023, requires companies to establish appropriate and effective risk management in order to identify, prevent, minimise and, if necessary, eliminate any risks and violations related to human rights and the environment.

At Knaus Tabbert, this risk management and the responsibilities and processes for ensuring compliance with the obligations under the Supply Chain Due Diligence Act were implemented in the following steps in particular:

- establishment of risk management in accordance with Section 4 (1) LkSG
- appointment of a Human Rights Officer in accordance with Section 4 (3) LkSG
- TÜV certification of the Human Rights Officer
- issuing a declaration of principles in accordance with Section 6 (2) LkSG
- establishment of an appropriate internal complaints procedure in accordance with Section 8 LkSG
- adoption of a code of conduct for suppliers
- raising awareness among suppliers and concretising supplier contracts with regard to obligations under the LkSG (in particular purchase conditions)
- development and introduction of special LkSG software for group-wide risk analysis in accordance with the LkSG
- development and introduction of a separate LkSG questionnaire for suppliers in accordance with the specifications of the Federal Office of Economic Affairs and Export Control
- observance of corporate co-determination (involvement of the General Works Council, the Economic Committee, ect.)

In 2022, Knaus Tabbert commissioned the experienced external service provider tec4U-Solutions, with whom the company was already familiar, to support the implementation of the project.

Violations of human rights and/or environmental obligations in the supply chain can be reported through Knaus Tabbert's whistleblower system. In January 2024, Knaus Tabbert appointed a Complaints Officer in accordance with Section 8 LkSG. Topics relating to the LkSG are also

the subject of employee training on the Knaus Tabbert Code of Conduct. Further details on the whistleblower system and employee training can be found below in this Report.

### **G1-3 – Prevention and detection of corruption and bribery**

To ensure compliance and anti-corruption throughout the entire Knaus Tabbert Group, the company is implementing a wide range of measures covering all corporate areas and its entire supply chain. At the beginning of 2025, the Management Board further revised the previous Code of Conduct, the Supplier Code and the Group's anti-corruption guidelines, aligning them with the new legal requirements. In this way, Knaus Tabbert aims to ensure that all persons working in the company and those affiliated with it – from production staff to management, the Management Board and business partners – are aware of the importance of this topic and act in accordance with Knaus Tabbert's basic values.

#### ***Processes to prevent, detect and combat corruption and bribery***

The Code of Conduct is a key instrument of Knaus Tabbert's Compliance Management System (CMS) and thus the basis for preventing corruption and bribery. It is available in several languages and is actively brought to the attention of all employees of the company. New members of staff receive a copy during onboarding. The Code can be consulted at any time via the company's intranet. An overview of the Group CMS is also available there. The Code of Conduct can be accessed by the public on the Knaus Tabbert website ([www.knaustabbert.de](http://www.knaustabbert.de)).

Knaus Tabbert has also implemented a policy management system for the efficient communication of current compliance-related topics to a select group of managers and multipliers. With this system, call-offs by the persons addressed can be digitally tracked. In line with Knaus Tabbert's decentralised organisational structure, it is at the discretion of managers and supervisors to determine the extent to which they will inform and train their employees on guidelines for correct conduct. In addition, Knaus Tabbert organises a wide range of training courses for a large number of employees with IT access.

Qualified contacts are available within the Group to respond to queries and for reports of possible violations of the Code of Conduct. In addition to the behavioural rules defined in the Code of Conduct, further regulations and work instructions relating to specific key topics apply at Knaus Tabbert.

These include:

- the Group Anti-Corruption Policy,
- the Supplier Code,
- the Security Policy for IT security, data protection and data security, and
- the Insider Policy.

#### ***Compliance training***

In order to raise awareness of compliance issues among its employees and prevent corruption and bribery, Knaus Tabbert organises online training at fixed intervals. Mandatory training courses include the Code of Conduct for employees, IT security and the European General Data Protection Regulation (GDPR). These are intended to ensure that Knaus Tabbert's workforce remains mindful of compliance at all times and to prevent misconduct. These training courses have been centrally managed and thematically assigned via the online training portal Privacysoft since 2021. Training on IT security, data protection and data security is held on an annual basis, while training on the Code of Conduct is offered every two years.

With its compliance training, Knaus Tabbert ensures that all employees are familiar with the concepts and procedures relating to anti-corruption and anti-bribery. The percentage of high-risk functions covered by compliance training is shown in the following table "Information on anti-corruption and anti-bribery training". Knaus Tabbert considers all salaried employees to be high-risk functions.

In the financial years 2023 and 2024, a total of 1,286 Knaus Tabbert employees attended training courses on the Code of Conduct and on combating corruption and bribery. This is equivalent to 33 percent of the workforce. Of the employees with high-risk functions, 382 took part in the training courses. This corresponds to a share of 61 percent.

Knaus Tabbert's central instruments for detecting corruption and bribery are the whistleblower system and the Compliance Committee. In particular, violations of competition and antitrust law, instances of corruption and bribery, human rights violations, violations of environmental, health and safety requirements and of accounting regulations can be reported via the whistleblower system. However, other significant infringements of internal Group codes, guidelines or other laws can also be reported via this channel.

All reported cases are processed through case management by the Compliance Committee, which initiates appropriate measures if necessary, either separately from, or in cooperation with, the persons involved. In accord-

ance with Section 15 of the German Whistleblower Protection Act (HinSchG), an officer was appointed for Knaus Tabbert's internal reporting point in January 2024.

<b>INFORMATION ON ANTI-CORRUPTION AND ANTI-BRIBERY TRAINING COURSES</b>				
	At-risk functions	Managers	AMSB <sup>1)</sup>	Other own workers
<b>Training coverage</b>				
Total	624	54	23	3,329
Total receiving training	382	33	5	866
<b>Delivery method and duration</b>				
Classroom training				
Computer-based training	1 hour	1 hour	1 hour	1 hour
Voluntary computer-based training				
<b>Frequency</b>				
How often training is required	every 2 years	every 2 years	every 2 years	every 2 years
<b>Topics covered</b>				
Law-abiding and compliant behavior	X	X	X	X
Code of conduct and principles of behavior	X	X	X	X
Compliance, occupational safety, health and environmental protection	X	X	X	X
Suppliers and customer relationships	X	X	X	X
Corruption prevention	X	X	X	X

<sup>1)</sup> Verwaltungs-, Leitungs- und Aufsichtsorgane

#### **G1-4 – Incidents of corruption or bribery**

##### *Investigative proceedings by the public prosecutor against Werner Vaterl and Gerd Adamietzki*

On 27 November 2024, it was announced that investigative proceedings were being conducted by the public prosecutor against Management Board members Werner Vaterl and Gerd Adamietzki in connection with allegations of criminal acts at the expense of the company – hereinafter referred to as “fraud case”.

No charges have been brought against Knaus Tabbert; Knaus Tabbert is considered the injured party.

Knaus Tabbert has engaged the forensic service provider Alvarez & Marsal to investigate the incidents. The investigation is expected to play a crucial role in assessing the scale and impacts of the events, implementing measures to protect against such incidents in the future, and enabling the company to assert potential claims for damages. Knaus Tabbert remains in close contact with the investigating public prosecutor, and is also seeking legal advice regarding the assertion of claims for damages.

The special investigation commissioned by the Group has not produced any further findings that could have a material impact on the Annual Financial Statements and Consolidated Financial Statements, the Combined Management Report or the Sustainability Report.

On 28 November 2024, the company dismissed Management Board members Werner Vaterl and Gerd Adamietzki with immediate effect.

To prevent similar incidents in the future, the Management Board of Knaus Tabbert will determine further measures in close consultation with the Supervisory Board if necessary. For this purpose, Knaus Tabbert will draw on the findings and recommendations of the aforementioned internal investigations.

##### *Characteristics of the Internal Control System (ICS)*

Knaus Tabbert has implemented fundamental measures to ensure the proper functioning of its Internal Control System. These include risk identification, the implementation of controls, the performance of monitoring activi-

ties, and regular ICS reporting. Due to the alleged compliance incidents involving two former members of the Management Board, which became known in the 2024 financial year, extensive analyses were performed, including in the ICS area. Based on these analyses, potential improvements to the functionality of the ICS were identified and are to be implemented in the near future.

#### **Adjustment of EBITDA**

Legal and consulting expenses of EUR 3.9 million were incurred in the 2024 financial year in connection with the investigative proceedings by the public prosecutor against Management Board members Werner Vaterl and Gerd Adamietzki due to alleged criminal offences to the detriment of the company. In addition, advance payments of EUR 1.5 million were derecognised in this context.

#### **Associated risks and opportunities**

The alleged compliance violations involving two former members of the Management Board, which became public at the end of the 2024 financial year, gave rise to negative press releases. Although Knaus Tabbert AG is considered the injured party, such reports could lead to a reluctance on the part of end customers to purchase the Group's brands and thus to a loss of market shares in Europe. This would have a direct and significant impact on the Group's sales and earnings situation.

Knaus Tabbert is currently examining all possible penal and civil steps against the two former Management Board members in connection with the alleged compliance incidents in the 2024 financial year. Knaus Tabbert AG is considered the injured party in this regard, but is being associated with these compliance incidents by the public due to the negative press reports mentioned above. If the judicial rulings are favourable, Knaus Tabbert may be entitled to damage compensation payments.

The aforementioned points were also taken into account in the materiality analysis.

There were no convictions, and therefore no fines for violations of anti-corruption or anti-bribery regulations in the reporting year. Three reports of alleged bribery and corruption were received via the whistleblower system in the 2024 financial year. Zero complaints were received on the subject of discrimination. No reports were submitted to Human Resources directly. No disciplinary measures, dismissals or terminations of contract occurred in connection with the reports of alleged compliance incidents.

#### **G1-5 – Political influence and lobbying activities**

Knaus Tabbert does not engage in active political lobbying. In the two years prior to their appointment, no member of the Management Board or Supervisory Board performed political functions or held offices in public administration bodies or regulatory authorities. Moreover, Knaus Tabbert has no interest in exerting political influence. Knaus Tabbert's Anti-Corruption Policy prohibits political donations.

Active commitment to positive social development, on the other hand, is an integral part of Knaus Tabbert's corporate philosophy. In particular, the Group feels closely connected to the regions in which its sites are located, and supports charitable organisations and initiatives that are aligned with its corporate values.

#### **G1-6 – Payment practices**

The design of sustainable and responsible supply chains also includes fair dealings with suppliers and business partners. At Knaus Tabbert, this is also reflected in its payment practices. In the company, the average time between receiving and paying an invoice is 22 days. The payment periods are generally between 10 and 90 days, and 94 percent of all invoices are paid within the agreed period.

#### **Strategy for preventing late payments**

Knaus Tabbert has concluded contracts with many suppliers, including suppliers of series components and chassis, which contain agreements on payment deadlines and the consequences of late payment. At a minimum, corresponding agreements exist with all suppliers in the respective general terms and conditions. There are no specific regulations on late payment for small and medium-sized enterprises. Payment delays, which occur for approximately 6 percent of all invoices, are primarily due to missing partial deliveries or subsequent improvements. There are currently no pending legal proceedings due to late payment.

Payment deadlines are not determined on the basis of a random sample, but via Knaus Tabbert's SAP system, which records all payments without exception.

Some suppliers are economically highly dependent on Knaus Tabbert. For such business partners, Knaus Tabbert grants advance payments for services in the event of liquidity problems or makes advance transfers to support their liquidity.

## **ESRS G1 Additional company-specific disclosures**

### ***Social responsibility in the region***

Knaus Tabbert has been supporting regional social facilities, associations and sports teams for many years. The company acts in a cooperative and purposeful manner at all times.

All initiatives sponsored by Knaus Tabbert focus on the benefit to the public. Support not only includes financial donations, but also expertise and donations in kind. The focus of Knaus Tabbert's charitable activities in the 2024 financial year was once again on association work, education, supporting children and community aid.

Knaus Tabbert has been cooperating for many years with the "Wolfsteiner Werkstätten", a facility for people with disabilities in the district of Freyung-Grafenau. Specifically, Knaus Tabbert regularly purchases services and products from this inclusive supplier.

Knaus Tabbert primarily combines its sponsoring activities with advertising and the strengthening of its brands.

### ***Knaus Tabbert Foundation***

With the founding of its charitable foundation Knaus Tabbert Stiftung gGmbH in January 2023, Knaus Tabbert has once again highlighted the importance of social commitment as a field of action for the company. The primary objective of the foundation is to support people in need, promote public health and sports as well as other non-profit or charitable organisations. A particular concern of the foundation is to provide financial support to employees in need.

Knaus Tabbert AG is a shareholder of the foundation. In addition, the foundation is also financed through donations from the Group's employees.

## ASSURANCE REPORT OF THE INDEPENDENT GERMAN PUBLIC AUDITOR ON A LIMITED ASSURANCE ENGAGEMENT IN RELATION TO THE SEPARATE NON-FINANCIAL REPORT

Our engagement related to the German version of the Separate Non-financial Report 2024. This text is a translation of the assurance report of the independent German Public Auditor in German, with the German version being authoritative.

To Knaus Tabbert AG, Jandelsbrunn

### **Assurance Conclusion**

We have conducted a limited assurance engagement on the separate non-financial report of Knaus Tabbert AG for the financial year from January 01 to December 31, 2024, prepared to fulfil the requirements of Sections 315c in conjunction with 289b to 289e of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this non-financial report to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "separate non-financial reporting").

The reports of other assurance practitioners in relation to the assurance of information, from sources within the value chain, contained in the separate non-financial reporting and as referred to in the separate non-financial reporting are not subject to our assurance engagement. Further not subject to our assurance engagement are the external sources of documentation or expert opinions mentioned in the separate non-financial reporting which are marked as unassured.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying separate non-financial reporting for the financial year from January 1 to December 31, 2024 is not prepared, in all material respects, in accordance with Sections 315c in conjunction with 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.

We do not express an assurance conclusion on the external sources of documentation or expert opinions mentioned in the separate non-financial reporting which are marked as unassured.

### **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 separate non-financial reporting".

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))*. 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 separate non-financial reporting**

Without modifying our audit opinion, we refer to the disclosures in the separate non-financial reporting, which describe the principles for the preparation of the separate non-financial reporting. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in Section X of the separate non-financial reporting.

### **Responsibilities of the Executive Directors and the Supervisory Board for the separate non-financial reporting**

The executive directors are responsible for the preparation of the separate non-financial reporting 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 separate non-financial reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the separate non-financial reporting) 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 separate non-financial reporting, 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 separate non-financial reporting.

### ***Inherent Limitations in Preparing the separate non-financial reporting***

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. 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 ESRS 2 BP-1 of the Group Sustainability Statement, the quantification of the non-financial performance indicator is also subject to inherent uncertainties due to limited data availability and the need for estimates.

These inherent limitations also affect the assurance engagement on the separate non-financial reporting.

### ***German Public Auditor's Responsibilities for the Assurance Engagement on the separate non-financial reporting***

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 separate non-financial reporting 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 separate non-financial reporting.

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 separate non-financial reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the separate non-financial reporting.
- 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.
- 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 separate non-financial reporting
- inquired of the executive directors and relevant employees involved in the preparation of the separate non-financial reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the separate non-financial reporting, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the separate non-financial reporting
- performed analytical procedures and made inquiries in relation to selected information in the separate non-financial reporting
- conducted site visits
- considered the presentation of the information in the separate non-financial reporting
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the separate non-financial reporting].

### **Restriction of Use / Clause on General Engagement Term**

This assurance report is solely addressed to Knaus Tabbert AG.

The engagement, in the performance of which we have provided the services described above on behalf of Knaus Tabbert 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](http://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.

Nuremberg, 16. April 2025

KPMG AG / Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

[Götz/ Wirtschaftsprüfer [

German Public Auditor]

Käuffelin / Wirtschaftsprüfer

[German Public Auditor]

## FURTHER INFORMATION

This sustainability report of Knaus Tabbert AG is also available in German. The report is available in German and English as a PDF on the Knaus Tabbert website. This sustainability report was published on 16 April 2025. The editorial deadline was 11 April 2025.

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**Photos:** Knaus Tabbert AG

### **Forward-looking statements**

This report contains forward-looking statements that are based on management's current estimates of future developments. Such statements are subject to risks and uncertainties that are beyond Knaus Tabbert's ability to control or estimate precisely, such as future market and economic conditions, the behavior of other market participants, the successful integration of new acquisitions and the realization of anticipated synergies and actions by government regulators. If any of these or other uncertainties or contingencies materialize, or if the assumptions underlying any of these statements prove incorrect, then actual results may be materially different from those expressed or implied by such statements. Knaus Tabbert does not intend, and does not assume any separate obligation, to update any forward-looking statements to reflect events or developments after the date of this report.



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**Knaus Tabbert**  
Wir bewegen

The logo for Knaus Tabbert features a blue curved line above the company name. The name 'Knaus Tabbert' is in a bold, blue, sans-serif font, and the tagline 'Wir bewegen' is in a smaller, blue, sans-serif font below it.