

Solution Brief | SEEBURGER Sustainability

Sustainability Report 2025



Foreword

Dear Readers,

Climate protection, resource efficiency, and social responsibility are increasingly shaping the economic and societal expectations placed on companies. For SEEBURGER, sustainability is therefore an integral component of responsible corporate governance and long-term value creation. As an international provider of integration software, SEEBURGER takes responsibility for its actions, both within the company and throughout the value chain.

SEEBURGER integrates this responsibility into its business decisions and processes. At the same time, sustainability is an integral part of the corporate strategy and provides the framework within which SEEBURGER integrates environmental, social, and economic responsibility into its business activities. By doing so, SEEBURGER establishes the foundation for long-term value creation, resilient stakeholder relationships, and sustainable corporate development.

This Sustainability Report provides transparency on how SEEBURGER managed, developed, and integrated sustainability topics within the company during the

2025 reporting year. It highlights which actions were implemented, where progress was achieved, and in which areas data foundations, processes, and target systems can be further enhanced. Key focus areas include climate protection, responsible resource management, diversity and equal opportunity, and sustainability requirements within the value chain.

SEEBURGER considers transparency and credibility as essential foundations of reliable sustainability reporting. This report makes developments, progress, and existing challenges comprehensible and thereby establishes a solid basis for stakeholder dialogue. Even without a legal reporting obligation, SEEBURGER has made a conscious decision to disclose this information voluntarily and aligns itself with the European Sustainability Reporting Standards (ESRS).

Sustainability requires clear priorities, sound decisions, and shared responsibility. SEEBURGER is pursuing this path with the goal of advancing economic success in a responsible and future-oriented manner.

The Management Board



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For reasons of readability, the masculine form is used throughout this report. However, unless otherwise indicated, the terms used to refer to people apply to all genders.

Basis of Reporting

Reporting is conducted on a voluntary basis in accordance with the European Sustainability Reporting Standards (ESRS). SEEBURGER uses the ESRS as a framework to systematically manage, assess, and transparently present sustainability-related topics. The Sustainability Report covers the fiscal year 2025, from January 1 to December 31, 2025, and is therefore aligned with the financial reporting year of SEEBURGER AG.

The report is prepared at group level and includes SEEBURGER AG and its global subsidiaries. Locations and entities are included according to the principle of materiality. Any deviations are transparently disclosed within the respective sections. For better readability, the term “SEEBURGER” is used consistently throughout the report to refer to the Group.

Business Model, Strategy, and Value Chain

SEEBURGER is a global provider of integration software and IT-related services, serving more than 14,000 corporate customers across various industries. Its business activities focus on software and IT-related services.

The business model encompasses the development, implementation, operation, and continuous enhancement of digital integration and business software solutions. Additionally, SEEBURGER provides maintenance, cloud, and consulting services. These solutions help customers reduce complexity, increase automation, and implement digital transformation initiatives.

In the upstream value chain, SEEBURGER primarily procures IT hardware as well as cloud, infrastructure, and software services. The company’s core value creation activities include software development, operations, continuous solution enhancement, and project-based services. In the downstream value chain, customers utilize the solutions in their business processes to support core digital workflows.

SEEBURGER does not engage in any operational activities in the areas of fossil fuels, chemical production, weapons, or tobacco. No corresponding revenue is generated.

Based on its business model and value chain, SEEBURGER identifies key sustainability-related impacts, risks, and opportunities (IROs). These primarily relate to the operation of IT and software infrastructure, energy consumption and resulting emissions, as well as social aspects within the company, across the value chain, at corporate customers, and in the area of governance. As a provider of business-critical integration solutions, information security, data protection, and compliance are central components of the business model and key prerequisites for stable, secure, and compliant business processes. On this basis, the material sustainability topics are identified and assessed through the double materiality analysis.

Stakeholders

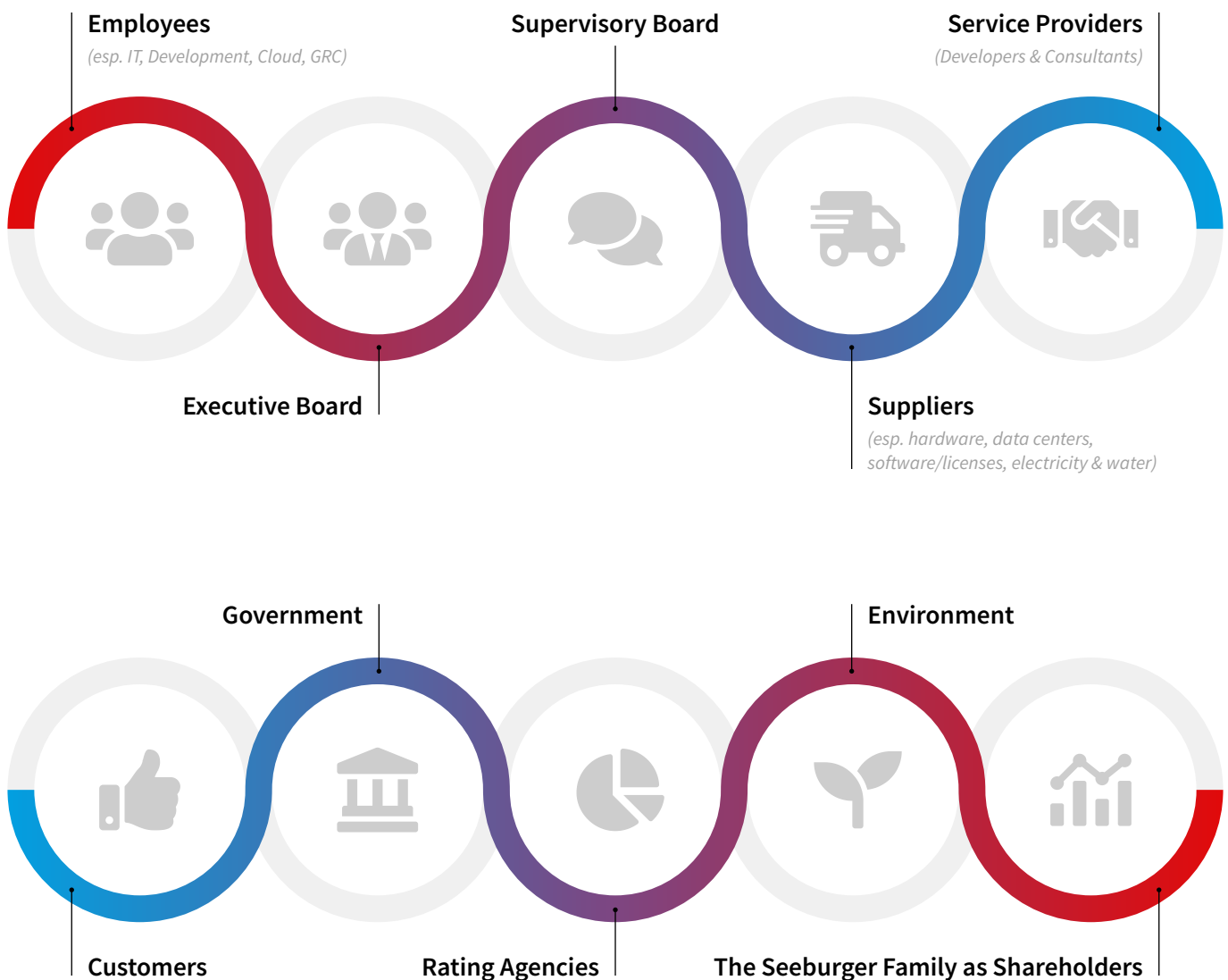
SEEBURGER systematically identifies and assesses its stakeholders as part of the double materiality analysis. This process includes both stakeholders affected by business activities and the intended audience of sustainability reporting. Classification is based on their potential impact as well as their financial relevance.

Internal stakeholders play various roles across the value chain. Employees in the areas of IT, development, cloud, as well as Governance, Risk, and Compliance (GRC) and Human Resources (HR) contribute significantly to the implementation of relevant sustainability issues, information security, and data protection. Social aspects such as working conditions, diversity, and labor law requirements affect all employees. The Management Board and Supervisory Board are involved in strategic management and make key decisions regarding the company's further development. Shareholders, particularly the owner family and other shareholders, shape the company's long-term direction and participate in its economic development.

External stakeholders include those involved in the value chain. Suppliers of IT hardware, as well as providers of cloud, infrastructure, and software services, and external service providers contribute to the delivery of the solutions. Corporate customers use the solutions in their business processes and set requirements for stability, security, and the consideration of sustainability-related aspects.

Additionally, the environment and future generations are also considered relevant stakeholders, particularly in relation to energy and resource consumption as well as greenhouse gas emissions.

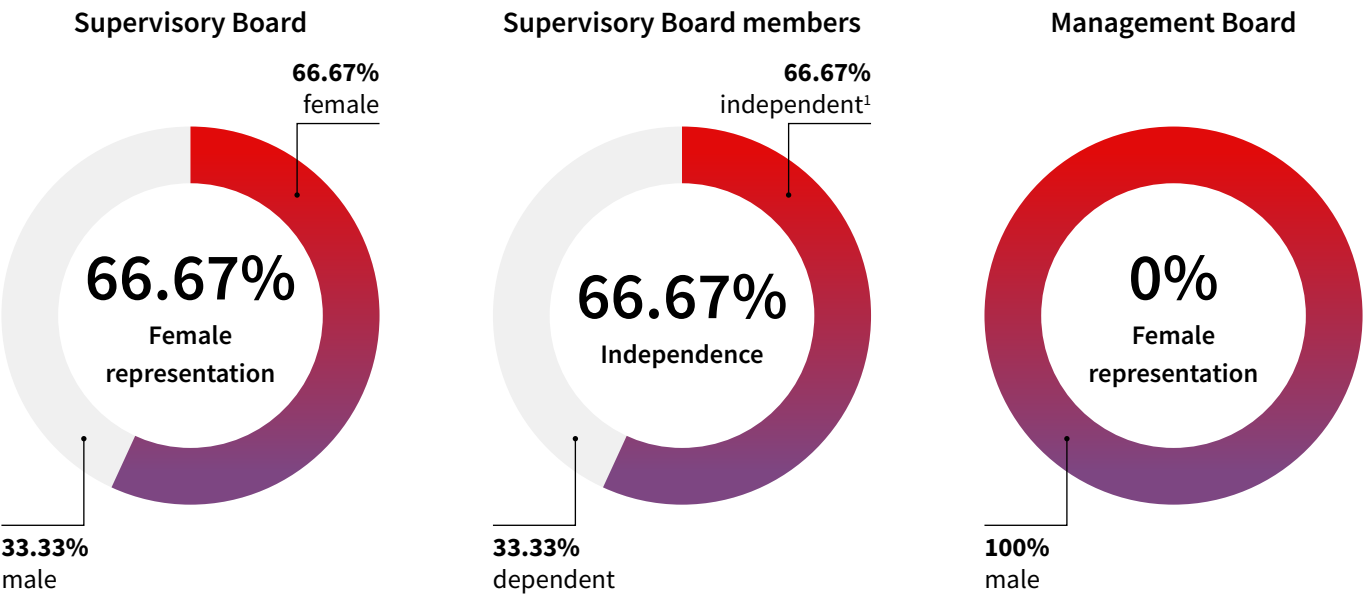
SEEBURGER systematically integrates stakeholder interests into the further development of the business model and into the assessment of sustainability-related IROs. The administrative, management, and supervisory bodies are regularly informed about relevant stakeholder issues as part of the existing GRC reporting processes. The Management Board and Supervisory Board perform key governance and control functions and monitor compliance with regulatory requirements.



Sustainability Governance

Role of Administrative, Management, and Supervisory Bodies

Operational management as well as overall strategic control of the company are the responsibility of the Management Board. The Supervisory Board fulfills its oversight function by monitoring executive management and advising the Management Board on significant business decisions. In the 2025 reporting year, the Supervisory Board did not include employee representatives. The proportion of women on the Supervisory Board was 66.67%. Likewise, the share of independent Supervisory Board members amounted to 66.67%. The Management Board consisted of four members, with a female representation of 0%.



Sustainability is organizationally anchored in the GRC function and embedded in the company-wide governance and risk management processes. Overall responsibility for GRC and sustainability issues lies with the Management Board; the board member responsible is Michael Kleeberg.

The Global Chief Compliance Officer (GCCO) manages and monitors GRC processes across the Group and reports regularly as well as on an ad hoc basis to the Management and Supervisory Boards. The GRC team ensures consistent implementation of the relevant processes throughout the company. The Sustainability Advisor supports the further development of sustainability-related topics and coordinates collaboration with the specialist departments responsible for operational implementation.

Sustainability has been embedded in the corporate strategy since 2021 and is firmly established as a core corporate value. In the 2025 reporting year, a dedicated sustainability function was introduced to coordinate further development of these topics and support the business units.

Fundamental decisions regarding sustainability strategy as well as key investments and transformation initiatives are made by the Management Board based on structured decision-making frameworks. These are prepared under the direction of the GCCO in coordination with the respective departments and the Sustainability Advisor. Sustainability-related IROs are incorporated into relevant decision-making processes and considered within risk management. The Management Board is regularly informed about key developments, risks, and relevant metrics. Sustainability reporting is integrated into the GRC structures.



Dream Big



Be Awesome



Have Confidence



Embrace It



Stronger Together

The values of innovation, appreciation, trust, sustainability, and teamwork shape our daily work as well as the interactions with employees, customers, and business partners.

¹ As a family-run company, SEEBURGER takes personal and family relationships into account when assessing the independence of Supervisory Board members. Such members were excluded from the calculation of the proportion of independent Supervisory Board members.

Integration of Sustainability into Remuneration Systems and Due Diligence

In the 2025 reporting year, SEEBURGER did not implement any remuneration or incentive systems for members of administrative, management, or supervisory bodies that were linked to sustainability targets or sustainability-related performance indicators.

SEEBURGER is currently developing a company-wide due diligence process that systematically consolidates existing approaches and further develops them into a consistent overall system. Individual elements, particularly risk identification and assessment, are already integrated into existing GRC structures.

A key element in the reporting year was the double materiality analysis. It formed the basis for identifying, assessing, and prioritizing sustainability-related IROs and supports the further development of the company-wide management approach.

The design of the corresponding processes is guided by internationally recognized frameworks, such as the principles of the United Nations Global Compact and the core labor standards of the International Labour Organization (ILO), which are reflected in internal company policies.

The due diligence approach is being gradually expanded into a consistent and comprehensively documented process across all sustainability topics. The objective is to further develop existing approaches and consolidate them into a uniform, company-wide process.

Risk Management and Internal Controls Related to Sustainability Reporting

The 2025 Sustainability Report was prepared for the first time in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD). In this context, SEEBURGER is expanding its data infrastructure as well as the availability and quality of sustainability-related data. The company is developing a consistent system of internal controls and data collection processes in order to further strengthen reliability, comparability, and transparency in future reporting periods.

With regard to sustainability reporting, risk management focuses on ensuring the completeness, integrity, and plausibility of the collected data, as well as the transparent disclosure of estimates and assumptions. The identification of reporting-relevant risks is embedded within GRC structures and is carried out in close coordination between the GCCO, the Sustainability Advisor, and the relevant business units.

In the 2025 reporting year, risks existed particularly with regard to the availability and quality of sustainability-related data. Challenges arose, among other factors, from limited personnel capacities at smaller locations, restricted reporting capabilities of certain organizational units, and the limited availability of energy and greenhouse gas emissions data for leased office spaces. Furthermore, the collection and delineation of Scope 3 emissions continues to represent a significant challenge due to limited data sources and external dependencies.

In individual cases, sustainability metrics are based on estimates or approximations. The underlying assumptions, uncertainties, and methodological limitations are documented and transparently disclosed. Where necessary, certain information is not disclosed due to legal requirements, non-significant activities are excluded from key figures, or reporting boundaries are limited due to insufficient data availability.

As this report was prepared for the first time in accordance with CSRD requirements, there are no changes or restatements compared to prior periods.

Interplay of Material Impacts, Risks, and Opportunities with Strategy and Business Model

SEEBURGER's material IROs are closely linked to its software- and service-oriented business model as well as its global value chain. Material impacts arise primarily from the operation of IT and cloud infrastructures, the use of energy and resources, social aspects related to employees, as well as governance and compliance requirements. The identified material IROs are presented in the respective topic-specific sections, including a description, time horizon, and classification within the value chain.

Material risks and opportunities arise in particular from regulatory developments, especially in the area of sustainability and reporting requirements, as well as from the availability and cost of IT and cloud infrastructures, dependencies on suppliers, and stakeholder expectations regarding sustainable business practices and transparent reporting. These factors may affect the business model, competitiveness, and the company's cost and investment structure.

The identified IROs are incorporated into relevant strategic and operational decision-making processes, particularly in the further development of sustainability and governance structures, in investment decisions, and in the design of internal processes. At present, there is no isolated financial management of individual sustainability risks or opportunities. Instead, these are considered within existing business and risk management processes.

For the 2025 reporting year, no quantitative information could be provided regarding the current or expected financial effects of individual material sustainability risks or opportunities. These effects are currently either not separately identifiable or are subject to a high degree of measurement uncertainty, such that reliable quantification is not considered decision-useful. Accordingly, no quantitative disclosures are made regarding expected impacts on the company's financial position, financial performance, or cash flows.

From a qualitative perspective, material sustainability risks and opportunities may particularly affect expense categories (e.g., energy, IT, and service costs), investments in infrastructure and systems, as well as compliance-related expenditures driven by regulatory requirements. These effects are not reported separately but are reflected in the company's overall investment and cost profile.

Overall, SEEBURGER's strategy and business model are assessed as resilient with regard to the identified sustainability risks. The company's organizational structure and agile setup enable it to respond promptly to potential risks and opportunities. The resilience assessment was conducted qualitatively as part of the double materiality analysis, taking into account short-, medium-, and long-term time horizons. The further development of governance, risk, and sustainability processes supports the company's ability to manage risks and capitalize on opportunities.



Methodology of the Double Materiality Assessment

The 2025 Sustainability Report is prepared at Group level and, in principle, follows the consolidation scope of the consolidated financial statements. Sustainability reporting is centrally managed and aligned across the Group. The coverage of individual sites and country subsidiaries is determined on a topic-specific basis, taking into account the identified material sustainability topics, as well as operational conditions and data availability. Deviations from the consolidation scope arise exclusively from operational and methodological reasons and are not based on an assessment of financial immateriality.

The double materiality analysis is based on both the inside-out and outside-in perspectives. Within the framework of impact materiality (inside-out), SEEBURGER analyzes how its business activities affect the environment and society. In addition, within the framework of financial materiality (outside-in), the company assesses how sustainability-related risks and opportunities may affect its financial position, financial performance, and cash flows in the short, medium, and long term.²

Procedure for Double Materiality Analysis

In the 2025 reporting year, a double materiality analysis was conducted for the first time in order to identify, assess, and prioritize material sustainability-related IROs. The analysis was carried out using a software-based tool and supplemented by internal expert assessments. The methodological approach follows several sequential steps:

1. Identification of Relevant Stakeholders

At the start of the analysis, the stakeholder groups relevant to SEEBURGER were identified. The selection was based on their potential exposure to sustainability-related impacts as well as their strategic importance to the company.

2. Selection of Relevant Sustainability Topics

Based on the topics defined in ESRS 1, supplemented by industry analyses, internal knowledge, and tool-based recommendations, topics were identified that were considered relevant for SEEBURGER and included in the further analysis.

3. Identification and Assessment of Impacts, Risks, and Opportunities

Based on the selected topics, specific impacts, risks, and opportunities were identified and assessed. Both impacts on the environment and society, as well as financial relevance for the company, were systematically evaluated.

The identification of relevant sustainability topics was primarily based on literature reviews, competitor and industry analyses, as well as qualitative interviews with two selected suppliers. In addition, internal expertise from the GRC and sustainability functions was incorporated.

The analysis covered both SEEBURGER's own operations and selected aspects of the up- and downstream value chain.

Impact Materiality

To assess the materiality of impacts, SEEBURGER distinguishes between actual and potential impacts, as well as between positive and negative impacts. For each identified impact, information is recorded, including the location of occurrence, the type and status of the impact, any potential human rights linkage, and the relevant time horizon.

The materiality of actual negative impacts is determined based on the criteria of scale, scope, and irremediability. The severity results from the arithmetic mean of these criteria. For actual positive impacts, scale and scope are considered, while irremediability is not evaluated. Severity and materiality are therefore determined based on the average of scale and scope.

For potential positive and negative impacts, severity is additionally supplemented by the likelihood of occurrence. The assessment follows, in principle, the same methodology as for actual impacts. However, for potential negative impacts with a human rights linkage, greater weight is assigned to severity. In such cases, a weighted calculation is applied, whereby severity is weighted double and likelihood single. This approach reflects the increased need for protection of potentially affected individuals.

The materiality of an overall sustainability topic is derived from the highest materiality level of the individual impacts assigned to it. If at least one impact is assessed as having very high materiality, the topic as a whole is classified as very material. Accordingly, topics are categorized as very high, high, medium, low, or very low.

² CSRD: Was ist die doppelte Wesentlichkeitsanalyse? | SE Advisory Services

Financial Materiality

In the context of financial materiality, SEEBURGER assesses sustainability-related risks and opportunities in terms of their potential financial impact. For each identified risk or opportunity, both the likelihood of occurrence and the expected financial magnitude are qualitatively evaluated. Financial materiality is determined based on the equally weighted average of likelihood and the magnitude of the expected effect.

A sustainability topic is classified as financially material if at least one associated risk or opportunity exhibits high or very high financial materiality. The classification of a topic

is based on the highest rating of the associated individual risks or opportunities.

The assessment of individual criteria for both impact and financial materiality is conducted uniformly on a scale from 1 (very low) to 5 (very high). Different time horizons are taken into account. Short-term describes a period of up to one year, medium-term a period of one to five years, and long-term a period of more than five years. The classification of time horizons is carried out in accordance with the requirements of the ESRS standards.

Result and Further Development

The results of the double materiality analysis form the basis for the identification of material sustainability topics and the determination of the scope of reporting. As the analysis was conducted for the first time in the 2025 reporting year, no comparative data from previous years is available. SEEBURGER intends to review the double materiality analysis on a regular basis and to further develop it methodologically and substantively as needed.

Key Topics	Impacts		Risks	Opportunities	Total
	Actual	Potential			
ESRS E1 Climate Change	1	–	5	1	7
ESRS E2 Pollution*	–	–	–	–	0
ESRS E3 Water and Marine Resources*	–	–	–	–	0
ESRS E4 Biodiversity and Ecosystems*	–	–	–	–	0
ESRS E5 Resource Use and Circular Economy	1	–	–	1	2
ESRS S1 Own Workforce	4	1	3	–	8
ESRS S2 Workers in the Value Chain	1	–	1	–	2
ESRS S3 Affected Communities*	–	–	–	–	0
ESRS S4 Consumers and End Users	1	1	1	–	3
ESRS G1 Business Conduct	2	–	1	–	3
Total	10	2	11	2	25

* Note: Topics not considered material for SEEBURGER

Climate Protection, Climate Adaptation and Energy (ESRS E1)

Climate-related requirements are increasingly shaping SEEBURGER's economic framework, particularly in connection with energy-dependent IT infrastructures and cloud-based services. In addition to physical risks, regulatory developments and rising expectations from corporate customers and business partners regarding transparency on greenhouse gas emissions and energy consumption are gaining importance. SEEBURGER systematically manages climate-related impacts across its key areas of influence, including operations, software development, and the value chain. The focus lies on reducing greenhouse gas emissions, adapting to climate change, and ensuring the efficient use of energy.

E1 – Climate Change Mitigation

Material IRO	Description	Position in the Value Chain	Time Horizon
Transition Risk Market and Regulatory Requirements	Increasing expectations from customers, business partners, and regulatory frameworks regarding climate-related measures and transparency may, if the climate strategy is insufficiently implemented, lead to higher greenhouse gas emissions, competitive disadvantages, and the loss of business opportunities.	 Own operations	Medium to long term
Transition Risk Emissions across the Value Chain	Emissions along the upstream and downstream value chain, particularly from external data centers, IT hardware, and supporting services, may result in rising costs, reduced supplier availability, and increased pressure from customers and partners.	 Upstream and downstream	Medium to long term
Actual Negative Impact Climate Impact of Software Solutions	The development, operation, and use of software solutions generate greenhouse gas emissions across digital infrastructures and lead to indirect environmental impacts.	 Upstream, own operations, downstream	Medium to long term

E1 – Climate Change Adaptation

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Physical Climate Risks for Operations and Infrastructure	Extreme weather events and climate-related disruptions to critical infrastructure can impair the availability of IT systems and data centers, leading to operational disruptions, increased costs, and reputational risks.	 Upstream and own operations	Medium to long term
Risk Physical Climate Risks for Employees	Increasing heat and extreme weather events can adversely affect the health, safety, and productivity of employees, resulting in higher absenteeism, productivity losses, and additional costs for adaptation measures to maintain safe and stable working conditions at SEEBURGER.	 Own operations	Medium to long term

E1 – Energy

Material IRO	Description	Position in the Value Chain	Time Horizon
Transition Risk Energy Prices and Availability	Rising energy prices, market volatility, and evolving climate related regulations may affect energy availability, particularly for external data centers, cloud services, and office locations, and can lead to increased operating costs as well as potential competitive disadvantages.	 Upstream and own operations	Medium to long term
Opportunity Energy Efficiency and Energy Transition	SEEBURGER can reduce costs and enhance its resilience to rising energy prices through energy efficient software, optimized infrastructure, and the use of renewable energy sources.	 Upstream and own operations	Long term

Climate Transition Plan

SEEBURGER is working on the development of a structured climate transition plan in order to systematically manage greenhouse gas emissions and increase transparency regarding key emission drivers.

As of the 2025 reporting year, no fully formalized climate transition plan in accordance with ESRS E1-1 was yet in place. Climate-related measures have so far been managed through existing initiatives and individual measures as part of the sustainability strategy.

The reduction of greenhouse gas emissions has been an integral part of the sustainability strategy since 2024 and forms the basis for the gradual development of the climate transition plan. The data basis for capturing relevant emissions, including significant Scope 3 emissions, will be further expanded in the coming reporting periods and is intended to support the specification of measures, timelines, and targets.

Identification of Climate-Related Risks, Scenario Analysis and Climate Resilience Assessments

SEEBURGER identifies and assesses climate-related risks consistently across the company and in accordance with ESRs E1-2. The distinction between physical risks and climate-related transition risks forms the basis for the systematic classification of potential impacts on the business model, operational performance, and the value chain.

Physical climate risks arise directly from the increasing effects of climate change. For SEEBURGER, rising temperatures, more frequent and intense heatwaves, and increasing flood risks are particularly relevant. These developments may affect the stability and availability of operational sites, the functionality of critical infrastructure, as well as the health and performance of employees. Furthermore, dependencies exist on externally operated data centers and suppliers whose operational capabilities may be impaired by climate-related extreme weather events.

Climate-related transition risks result from economic, regulatory, and market changes associated with the transition to a climate-neutral and resource-efficient economy. For SEEBURGER, this leads to increasing requirements from customers and business partners regarding transparency and performance in the areas of climate and sustainability. ESG criteria are increasingly integrated into procurement and tendering processes and thus influence market opportunities and competitiveness in the B2B environment. In addition, volatile energy prices, resource availability, and geopolitical developments affect the company's cost structure and the predictability of operational activities.

SEEBURGER applies a qualitative methodology to identify and assess climate-related risks and their potential impacts on the business model. This includes both the company's own operations as well as upstream and downstream activities across the value chain. The analysis considers short-, medium-, and long-term time horizons in order to identify both immediate operational impacts and long-term strategic implications and to incorporate them into decision-making processes at an early stage.

The assessment of climate-related transition risks is based on market observations, specific customer requirements, and the increasing integration of ESG criteria into procurement and tendering processes. In addition, regulatory developments related to energy consumption and emissions disclosures are considered. The evaluation of physical climate risks is conducted on a qualitative basis using generally available information on climate developments, particularly with regard to temperature trends, heatwaves, and flood risks. Potential impacts on operational sites, employees, external data centers, and key suppliers are taken into account.

Based on the qualitative analysis conducted, the adaptability of SEEBURGER's business model is assessed as high overall. This assessment is based on the predominantly digital nature of the business model, the limited reliance on emission- or energy-intensive assets, and the flexible use of IT and cloud infrastructures.

At the same time, SEEBURGER depends on externally operated digital infrastructures, particularly data centers and cloud service providers. Their availability and performance may be affected by physical climate risks or energy-related factors. These dependencies are taken into account within the risk assessment.

Adaptation measures are implemented while considering economic stability, long-term customer relationships, and existing contractual obligations. Regulatory developments as well as market- and infrastructure-related conditions are also incorporated into the assessment.

A quantitative climate scenario analysis and a corresponding climate resilience assessment are currently not part of the applied methodology. The evaluation of the business model's adaptability is therefore based on qualitative analysis. SEEBURGER recognizes the importance of scenario analyses for a structured assessment of long-term risks and opportunities and is evaluating their future integration as part of the further development of climate risk management.

Climate-related risks are an integral part of the company's risk analysis and are incorporated into company-wide decision-making processes.

Climate Change Mitigation and Adaptation

Policies

SEEBURGER has established company-wide binding principles on climate protection and energy use as part of its sustainability strategy.

This strategy defines the core objectives and principles for reducing greenhouse gas emissions, managing energy use, and improving energy efficiency. It also covers areas such as social responsibility, transparent communication, innovation for sustainability, sustainable resource use, and the promotion of sustainable mobility.

Climate adaptation aspects are currently not anchored as a standalone component within the sustainability strategy. However, considering increasing climate-related risks, SEEBURGER is reviewing how to further integrate these aspects as part of the ongoing development of climate risk management. In addition, specific requirements and established practices exist in individual areas that further specify climate-related expectations.

With regard to mobility, the Car Policy includes not only general requirements for vehicle procurement, but also climate-related criteria aimed at reducing emissions.

Goals of SEEBURGER's Sustainability Strategy



**Reduction of the
ecological footprint**



**Sustainable
recovery**



**Social
responsibility**



**Transparent
communication**



**Innovation for
sustainability**



Actions and Resources

In order to implement climate protection and adaptation measures, SEEBURGER is continuously developing its group-wide sustainability management system. It serves as the central framework for the coordination, evaluation, and further development of climate-related measures as well as the underlying key figures. At the same time, the data infrastructure is being specifically expanded in order to further increase transparency, management capability, and consistency of sustainability reporting.

A key lever for reducing SEEBURGER's own emissions lies in its core business, particularly in the development and use of software solutions. Since October 2025, SEEBURGER has been participating in the CO₂ Challenge of CyberForum e. V.. The initiative aims to identify optimization potential along the software lifecycle and to implement initial reduction measures within a structured pilot approach. For this purpose, an international, interdisciplinary team has been established and has since been supported by external expertise. The initiative serves as a structured entry for SEEBURGER into the field of "green software."

Energy consumption in office buildings is managed by Facility Management, which is responsible for recording and implementing energy-related measures. The environmental impacts of office locations have been recorded and assessed as part of greenhouse gas accounting since 2022.

A company-wide Sustainability Community was established to integrate climate-related topics into operational business. It serves as a central platform for information, awareness-raising, and networking. The content is prepared in a comprehensible manner and made globally accessible via the company's internal intranet. Technical oversight is provided by the central sustainability role; management and monitoring are carried out by the GCCO. To obtain an external assessment of its sustainability performance, SEEBURGER once again participated in the EcoVadis assessment in 2025. The feedback obtained is used in a targeted manner to further develop existing measures and to identify optimization potentials in the areas of climate protection, energy, and sustainable corporate governance.

Another key area of action lies in employee mobility. SEEBURGER provides company vehicles at its locations in Germany and the Netherlands and actively manages the development of the fleet through regulatory and infrastructural measures.

In the 2025 reporting year, the company fleet comprised 259 vehicles in Germany and 23 vehicles in the Netherlands. Compared to the previous year, the share of electrified vehicles was significantly increased. A key driver of this development is the revised Car Policy, which specifically incentivizes the transition to low-emission drive technologies.

This development is supported by the charging infrastructure at the Bretten site, where company vehicles can be charged for free. The infrastructure is also available to employees, customers, and service providers. The charging points are predominantly powered by electricity from the company's own photovoltaic system, thereby directly contributing to the use of renewable energy. At the same time, this creates an incentive system that promotes low-emission mobility beyond the company's immediate business activities.

To further advance mobility measures, the Car Policy in the Netherlands will be consistently aligned with fully electric vehicles from 2026 onwards. This establishes a clear transformation pathway within this area.

SEEBURGER also supports alternative forms of commuting. In Germany, the Deutschlandticket and bike leasing offers are financially subsidized. Complementary initiatives such as "Stadtradeln" raise awareness of emission-related impacts from commuting and promote the long-term adoption of sustainable mobility patterns.

The implementation of climate-related measures is embedded within SEEBURGER's GRC structures. Overall strategic responsibility lies with the Management Board, with Michael Kleeberg responsible for GRC and sustainability. Group-wide coordination of climate-related topics is carried out by the GCCO within the GRC function, where sustainability is organizationally anchored. Sustainability topics are integrated into company-wide risk management and governance processes. The GCCO reports regularly to the Management Board and Supervisory Board and, together with the GRC function, ensures consistent implementation of the relevant processes.

In 2025, a dedicated sustainability role was established to coordinate further development and support implementation in the business units. Operational responsibility for individual measures remains with the respective specialist departments, particularly Facility Management for energy and external fleet management for mobility.

Digital software solutions support the collection and reporting of climate-related key performance indicators and contribute to the step-by-step expansion of the data basis. Some measures are still in the development or pilot phase and form the foundation for the further formalization of the emissions reduction strategy.

Targets

As of the reporting date, SEEBURGER has not defined quantitative targets for the reduction of greenhouse gas emissions for Scope 1, Scope 2, or Scope 3. Accordingly, there are currently neither absolute nor intensity-based reduction targets, nor science-based targets aligned with limiting global warming to 1.5°C.

Instead, SEEBURGER currently pursues qualitative climate protection objectives. These focus on the gradual improve-

ment of transparency regarding greenhouse gas emissions, the expansion of the underlying data basis, and the identification and testing of suitable reduction measures.

SEEBURGER intends to develop quantitative, scientifically grounded greenhouse gas reduction targets in the coming reporting years, based on enhanced data availability and further strategic development.

Energy

Energy Consumption and Energy Mix

In the 2025 reporting year, SEEBURGER recorded a globally consolidated total energy consumption of 2,456.92 MWh. In addition, operational mobility accounted for 66,121.03 liters of diesel and 79,063.21 liters of petrol. Therefore, energy consumption represents a key management parameter for climate protection measures within the company's own operations.

A significant portion of energy-intensive IT infrastructure, particularly data centers, is located within SEEBURGER's upstream value chain. As a result, the company's direct energy consumption is primarily concentrated in its own office locations and operational mobility. Accordingly, SEEBURGER focuses primarily on these areas, while energy-intensive activities within the value chain are addressed through collaboration with suppliers and service providers.

The Bretten site serves as SEEBURGER's headquarters and is owned by the company, whereas all other office spaces worldwide are leased. At selected sites (Bretten, Karlsruhe, Köthen, Trier, and Gothenburg), SEEBURGER can actively influence the energy source and thus the energy mix. At other locations, energy procurement is contractually

defined and can only be influenced to a limited extent. These structural differences are systematically considered in the assessment of climate risks and management potential.

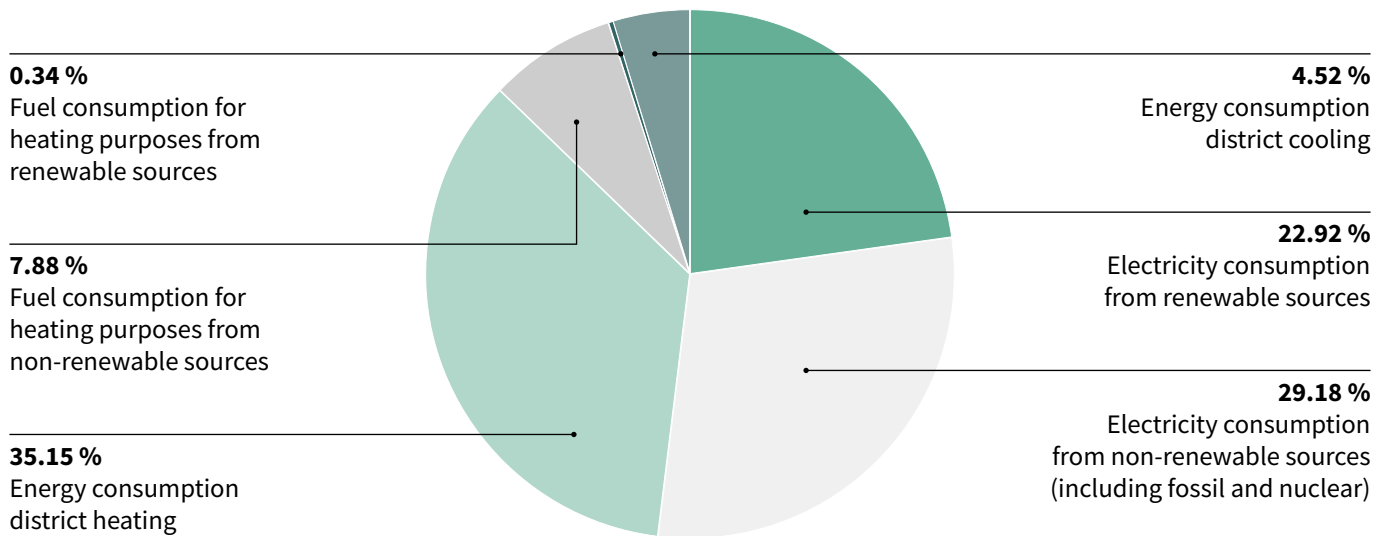
Since the 2024 reporting year, the Bretten headquarters has sourced renewable electricity as well as district heating and cooling, thereby specifically reducing energy-related emissions within its own operations. In addition, the company's own photovoltaic system contributes to reducing external electricity consumption, as the generated electricity is primarily used for the charging infrastructure for electric vehicles at the site.

In the 2025 reporting year, the sites in Trier, Berlin, Gothenburg, and London were supplied with electricity from renewable sources, while district heating was used at the Karlsruhe site.

SEEBURGER intends to further increase the share of locations using lower-emission energy sources in the coming reporting years and thereby systematically drive the reduction of energy-related emissions across the company.

Energy Consumption & Energy Mix	MWh	%
Electricity consumption from renewable sources	563.22	22.92%
Electricity consumption from non-renewable sources (including fossil and nuclear)	717.03	29.18%
Energy consumption district heating	863.63	35.15%
Fuel consumption for heating purposes from non-renewable sources	193.69	7.88%
Fuel consumption for heating purposes from renewable sources	8.40	0.34%
Energy consumption district cooling	110.95	4.52%
Total	2,456.92	100%

Global total energy consumption by percentage



The Bretten site has the highest electricity consumption, which is attributable to its size and the concentration of key corporate functions at this location. The increase in energy consumption is also linked to the growing number of employees. In contrast, declining consumption at other locations indicates changes in space utilization as well as the effectiveness of efficiency measures.

Comparison of electricity consumption by location

Location	2024	Unit	2025	Unit
Bretten	341.79	MWh	387.14	MWh
Karlsruhe	13.81	MWh	12.57	MWh
Bulgaria	282.00	MWh	245.88	MWh

Methodology

Electricity consumption for the 2025 reporting year was determined for all global SEEBURGER office locations based on available energy invoices, documentation on the use of renewable electricity and renewable energy sources, employee headcounts, as well as statistical averages. Where site-specific invoices were available, these were used as primary data.

For certain locations, complete invoices covering the entire 2025 reporting year were not available, particularly for Karlsruhe, Köthen, and Trier. In these cases, electricity consumption was calculated. To this end, the known consumption period was converted into an average per working day. Where billing periods covered the previous year in whole or in part, consumption was adjusted to 2025 using proportional surcharges or deductions. This adjustment was based on the documented development of electricity consumption in previous years at the respective locations.

The average electricity consumption per working day determined in this manner was then extrapolated to the actual number of working days in the 2025 reporting year. This approach appropriately reflects the use of office space, as SEEBURGER's office locations in Germany are generally utilized Monday to Friday between 7:00 a.m. and 7:00 p.m.

For the locations Hamburg³, Amsterdam / Schiphol-Rijk⁴, Paris, Lyon, Milan, Madrid, Wollerau and Vienna⁵ electricity consumption was estimated based on literature-based benchmarks for average annual electricity consumption per employee. These values were multiplied by the number of employees at each respective site. Employees with exclusively remote work contracts were not included.

3 Source literature value Hamburg: [Stromverbrauch im Büro | Energiebiene](#)

4 Source literature value Amsterdam, Paris, Lyon, Milan, Madrid, Wollerau: [Offices Electricity consumption | Power consumption in offices | ODYSSEE-MURE](#)

5 Source literature value Vienna: [Energiekennzahlen und Sparpotenziale für Bürogebäude 1](#)

For all other locations where neither complete invoices nor reliable literature-based values were available, a cross-site median value for annual electricity consumption per employee was calculated based on the available primary and literature data and applied to the respective number of employees.

Energy consumption was allocated to the respective energy sources on a site-specific basis. All global locations were included for electricity consumption. For the locations Berlin, Bretten, Trier, and Gothenburg, as well as London from October 1, 2025, documentation confirming the use of electricity from renewable sources was available. For the locations Karlsruhe, Köthen, Sofia, and Plovdiv, as well as for all other locations without such documentation, electricity consumption was allocated to the respective national electricity mix.

Electricity generated at the Bretten headquarters via the company's own rooftop photovoltaic system was fully included in energy consumption as renewable electricity. The electricity generated is primarily used for charging electric and hybrid vehicles at the Bretten site. This includes charging stations in the company-owned parking garage for business vehicles as well as charging stations in the customer parking area, which are available to employees, customers, and service providers for charging private electric vehicles.

For the energy consumption of electric and hybrid company vehicles in the German fleet, only the proportion of charging electricity generated from the photovoltaic system and demonstrably consumed at the Bretten site was classified as renewable electricity. Any additional electricity consumption of these vehicles was allocated to electricity

from fossil fuels, as the vehicles are used throughout Germany and no proof of renewable energy use is available for this portion.

This approach ensures that the photovoltaic electricity generated and used is fully reflected in SEEBURGER's energy consumption, while at the same time providing an appropriate and conservative allocation between renewable and non-renewable energy sources.

For heating and cooling, only those locations were considered for which both consumption data and information on the respective energy sources were available. This includes the locations Bretten, Karlsruhe, Trier, Köthen, Bulgaria, and Sweden. With the exception of Bretten, which sources certified district cooling, cooling at these locations is primarily provided via electricity and is therefore included in the respective electricity consumption.

Changes in the site portfolio were taken into account in the 2025 reporting year. With the establishment of the Kuala Lumpur location, an additional office space was included in the energy assessment from August 2025 onward. The total number of employees remained unchanged. Four of the five employees from the former Singapore location were organizationally reassigned to the new location from that point at which, and until its official commissioning, they were fully attributed to the Singapore site.

In France, the Paris location was relocated. Due to a lack of detailed consumption data for the full year, standardized assumptions were applied. The Lyon location was newly opened in July 2025 and was included in the energy assessment from that point onward.



Greenhouse Gas Emissions

SEEBURGER records its greenhouse gas emissions on an annual basis in accordance with the requirements of the Greenhouse Gas (GHG) Protocol and aligns its accounting with the methodological standards defined therein.

Due to limited data availability and varying data quality, Scope 1 and Scope 2 emissions for all global locations could be included in the 2025 reporting year; however, they could not be fully and consistently captured using primary data. Nevertheless, this represents a significant improvement compared to the previous year, in which only two locations in Germany were included in the emissions accounting. This demonstrates SEEBURGER's commitment to continuous improvement.

SEEBURGER is progressively further developing its emissions reporting. The objective is to expand the scope of reporting to include Scope 3 emissions and to continuously improve data quality and completeness for Scope 1 and Scope 2

emissions. The inclusion of all global locations in the 2025 reporting year represents a clear advancement. In the 2024 reporting year, emissions reporting was limited to the locations in Bretten and Karlsruhe, as well as the German vehicle fleet.

In line with the GHG Protocol, Scope 1 emissions include direct greenhouse gas emissions from the use of natural gas for heating at the Karlsruhe and Köthen locations, from the operation of a diesel generator at the Chennai site, and from the combustion of fossil fuels within SEEBURGER's own vehicle fleet. Scope 2 covers indirect greenhouse gas emissions from the consumption of purchased energy, in particular electricity, heating, and cooling.

The system boundaries of the included locations, the data sources used, and the assessment of data quality are described in detail in the "Methodology" section.

Total Emissions	2025	Unit	2025	Unit
Scope 1				
1.1 Stationary combustion	39,321.00	kg CO ₂ eq	39.32	t CO ₂ eq
1.2 Combustion emissions from mobile sources	410,790.10	kg CO ₂ eq	410.79	t CO ₂ eq
Total Scope 1 emissions	450,111.09	kg CO₂ eq	450.11	t CO₂ eq
Scope 2 (market-based)				
2.1 Electricity emissions (market-based)	204,758.96	kg CO ₂ eq	204.76	t CO ₂ eq
2.2 District heating emissions (market-based)	233,769.39	kg CO ₂ eq	233.77	t CO ₂ eq
2.3 District cooling emissions (market-based)	14,423.50	kg CO ₂ eq	14.42	t CO ₂ eq
Total Scope 2 emissions (market-based)	452,951.85	kg CO₂ eq	452.95	t CO₂ eq
Scope 2 (location-based)				
2.1 Electricity emissions (location-based)	366,635.95	kg CO ₂ eq	366.64	t CO ₂ eq
2.2 District heating emissions (location-based)	268,826.52	kg CO ₂ eq	268.83	t CO ₂ eq
2.3 District cooling emissions (location-based)	14,423.50	kg CO ₂ eq	14.42	t CO ₂ eq
Total Scope 2 emissions (location-based)	649,885.97	kg CO₂ eq	649.89	t CO₂ eq

A regional analysis of emissions shows that the majority of greenhouse gas emissions are generated in Europe. This indicates that the geographical distribution of locations and the concentration of key operational units in Europe play a significant role.

Total Scope 1 and Scope 2 emissions by continent (market-based)	2025	Unit	%
Europe	849,347.81	kg CO ₂ eq	94%
Asia	41,237.35	kg CO ₂ eq	5%
America	12,477.78	kg CO ₂ eq	1%
Total Emissions	903,062.94	kg CO₂ eq	100%

Methodology

For the 2025 reporting year, SEEBURGER determined Scope 1 and Scope 2 greenhouse gas emissions for all global company locations in accordance with ESRS E1-6. For Scope 2, both the location-based and market-based approaches are disclosed.

The emissions calculation is based on the consumption data presented in the Energy section. For purchased electricity (Scope 2.1), site-specific primary data was used where available. For selected locations, documentation confirming the procurement of electricity from renewable energy sources was available; for the London location, this applies from October 1, 2025.

The underlying energy consumption figures were determined in accordance with the methodology described in the Energy section, including the necessary assumptions. For locations without documentation of renewable energy procurement, the same emission factor was applied in the market-based approach as in the location-based approach, based on the respective national electricity mix.

In countries with mixed electricity sources, such as India, the entire electricity consumption was assessed uniformly using the national electricity mix under both the location-based and market-based approaches due to the lack of reliable evidence regarding the procurement of renewable energy. The operation of diesel generators was accounted for separately under Scope 1.1.

Electricity generated and directly consumed from the company's own photovoltaic systems is reported as energy consumption in accordance with ESRS E1 within the energy

disclosures. However, in the calculation of greenhouse gas emissions under ESRS E1-6, this self-consumption is not accounted for separately.

Emissions from heating were calculated exclusively for those locations where both consumption data and information on the respective energy source were available. District heating at the locations Bretten, Karlsruhe, and Hamburg was allocated to Scope 2.3. For Hamburg, consumption was included up to mid-year. The locations Köthen and Trier were supplied with natural gas in the 2025 reporting year (Scope 1.1). Renewable heat sources were used at the Gothenburg location.

District cooling was considered exclusively for the Bretten location. Only limited site-specific information was available regarding cooling provision; where no separate data was available, cooling was allocated to electricity consumption.

Emissions from company vehicles include diesel and petrol vehicles as well as electric and hybrid vehicles in Germany and the Netherlands. Fuel consumption was assigned to Scope 1.2. Electricity consumption of electric and hybrid vehicles was attributed to emissions using the respective national electricity mix. Charging electricity from the company's own photovoltaic system at the Bretten site was considered emission-free under the market-based approach.

In the 2025 reporting year, no activities were identified that fall under the EU Emissions Trading System and would be considered material.

Carbon Pricing, GHG Reduction and Removal Projects

In the 2025 reporting year, SEEBURGER did not classify either an internal carbon pricing system or projects related to greenhouse gas (GHG) reduction or GHG removal as material. As of the reporting date, December 31, 2025, no corresponding concepts or projects were in place. There were no short-term plans for the introduction of such instruments.

Financial Effects Related to Climate Change Mitigation and Adaptation

In the 2025 reporting year, SEEBURGER was still at an early stage in the systematic identification and assessment of climate-related risks and opportunities.

Potential financial effects related to climate change mitigation and adaptation were therefore assessed exclusively on a qualitative basis and drawing on internal company

experience. As a result, no material financial effects were identified in the 2025 reporting year.

SEEBURGER intends to further specify its analysis of climate-related financial impacts in the coming reporting periods as data availability improves and its strategic approach continues to evolve.

Circular Economy and Resource Use (ESRS E5)

As a provider of digital software solutions, SEEBURGER is only directly resource-intensive to a limited extent. However, through the use of IT hardware, the company influences relevant environmental impacts along its value chain. The responsible use of these resources is therefore a key component of SEEBURGER's sustainability approach.

In the procurement and disposal of IT hardware, SEEBURGER places particular emphasis on product lifespan, reusability, and material composition. Detailed measurement data on waste volumes beyond the company's own hardware disposal processes is not collected.

Material IRO	Description	Position in the Value Chain	Time Horizon
Actual Negative Impact Indirect Life Cycle Impacts of IT Hardware (Value Chain)	SEEBURGER indirectly contributes to environmental and social impacts along the life cycle of the IT hardware it uses. This particularly includes raw material extraction, manufacturing, transportation, and end-of-life disposal. These activities are associated with resource consumption, waste generation, and impacts on ecosystems, which are partly irreversible despite existing recycling and reuse measures.	 Upstream and downstream	Medium to long term
Opportunity Circular Economy and Sustainable Materials	SEEBURGER leverages opportunities to reduce waste and resource consumption through the application of circular economy principles. This includes in particular extending hardware lifecycles, establishing recycling partnerships, and procuring IT hardware made from recycled or bio-based materials.	 Own operations and downstream	Medium to long term

Policies

As of the 2025 reporting year, SEEBURGER has established procurement and disposal processes for IT hardware that are designed to promote resource efficiency, extend product lifecycles, and reduce waste. However, a standalone policy governing the sustainable procurement and disposal of IT hardware was not in place at the reporting date. The further formalization of this management approach in the form of a dedicated policy will be considered in the coming reporting years.

Actions and Resources

SEEBURGER manages the use of IT hardware in order to extend product lifecycles and reduce resource consumption. Devices are typically used for a minimum service life of four years. Usage periods of up to six years are supported, provided this remains technically and economically feasible.

Procurement decisions consider not only technical requirements but also factors such as durability, reusability, and maintainability. For the majority of locations, procurement is centrally managed via the Bretten site. Devices are pre-configured there and distributed to individual locations as part of consolidated orders or provided directly to employees. This approach standardizes processes and reduces transportation efforts.

Devices with sufficient performance capabilities or existing manufacturer warranties are preferentially reused or internally reassigned to avoid new purchases. Peripheral devices are cleaned and reused wherever possible. Repairs and the procurement of spare parts are carried out through the manufacturer Dell to ensure proper maintenance and the longest possible usage of the devices.

IT hardware in data centers is also subject to a minimum service life of four years. Replacement occurs only when continued use is no longer technically or economically viable. The objective is to maximize the lifecycle of IT hardware through repair, reuse, and internal redistribution.

Devices scheduled for decommissioning are, where possible, centrally collected at the Bretten site and directed towards further use or recycling. IT equipment that has not suffered

total damage is transferred to partner AfB. AfB (Arbeit für Menschen mit Behinderung) is Europe's largest non-profit IT company, which refurbishes, reuses, or professionally recycles the hardware.

In Bulgaria, China, India, and the United States, procurement and disposal of IT hardware are managed locally due to regulatory requirements, such as customs regulations, as well as logistical considerations.

At the Bulgarian locations, employees are given the opportunity to purchase decommissioned hardware. In addition, devices are donated or processed through external partners. In China, disposal is carried out by an external service provider. In India, cooperation with a local recycling partner is in place. Regardless of location, disposal of IT hardware is ensured, wherever possible, through external partners.

Operational responsibility for the procurement, use, and disposal of IT hardware lies with the Corporate IT Service Team as well as the local IT units at international locations. Overall responsibility rests with the Management Board. As part of the company-wide sustainability management system, these processes are overseen by the GCCO within the GRC function, with technical support provided by the sustainability function.



Key Metrics

Sustainable Procurement

In the 2025 reporting year, SEEBURGER procured, among other items:



220 x
laptops
(371.79 kg)



112 x
monitors
(1,089.25 kg)



33 x
servers
(820.93 kg)



793 x
peripheral devices*
(467.02 kg)

** and 1 laptop battery. Cables were not included.*

Unless otherwise stated, the procurement and disposal metrics cover the locations Bretten, Bulgaria, China, and India. The procurement of laptops, monitors, and servers involved the use of various critical and essential materials. The detailed composition of these materials is presented in the following overviews.

Laptops		Monitors		Servers	
Materials	kg	Materials	kg	Materials	kg
Metals	151.28	Metals	522.84	Metals	0.28
Critical battery materials	20.49	Plastics	381.63	Battery materials	0.34
Plastics	71.76	Inorganic/mineral materials	36.00	Semiconductors	0.53
Bio-based materials	3.72	Low-level Additions (<1%)	99.82	Magnets/electronics	0.75
Inorganic/mineral materials	72.13	Total Material Usage	1,089.25	Housing	819.03
Low-level Additions (<1%)	52.42			Total Material Usage	820.93
Total Material Usage	371.79				

To promote more sustainable procurement and reduce negative impacts associated with the use of rare earth elements and critical materials, SEEBURGER works closely with its main strategic supplier, Dell. Dell offers a range of environmental measures for laptops and monitors, including the use of recycled and bio-based materials, as well as concepts to improve product recyclability.

The following overview presents the recycled and bio-based materials used in the IT hardware procured by SEEBURGER, along with their respective areas of application. In this way, SEEBURGER supports the reduction of resource consumption and the application of circular economy principles along the supply chain.

Number of Laptops	Weight (kg)	Sustainability
68	137.52	According to manufacturer information, the devices contain up to 98% post-consumer recycled (PCR) plastic in the battery frame, bezel frame, inner frame of the top cover, bottom cover, and speaker housing. The bumpers consist of 46% bio-based rubber. The fan housing contains 28% ocean-bound plastic. The 45 Wh battery shows a reduction in cobalt content of up to 80%, corresponding to an 80% lower cobalt usage in NCM battery technology compared to LCO battery technology.
5	5.35	The device consists of 90% recycled premium magnesium and contains PCR plastic, recycled magnesium, bio-based plastic, and recycled cobalt.
3	3.69	The top and bottom covers consist of 90% recycled magnesium. The palm rest and SSD bracket consist of 30% PCR plastic. The 96 Wh battery contains 50% recycled cobalt. The bottom bumpers consist of 46% bio-based plastic.
18	39.42	Recycled cobalt is used in 72 Wh and 96 Wh batteries. The speaker housing contains 30% PCR plastic, and the battery housing contains 98% PCR plastic. The bottom covers consist of 90% recycled magnesium. The top cover and palm rest consist of 75% recycled aluminum and 25% low-emission and recycled aluminum. The battery contains 50% recycled cobalt.
27	54.8	The top and bottom covers consist of 75% recycled aluminum and 25% low-emission aluminum. The device contains at least 18% PCR plastic.
25	37.5	The battery contains 50% recycled cobalt.
17	24.68	The device contains PCR plastic, ocean-bound plastic, bio-based plastic, and recovered carbon fibers.
20	23	From 2024 onwards, enclosures in the “Titan Gray” variant consist of 50% low-emission aluminum and 50% recycled aluminum. Ultralight configurations consist of 90% recycled magnesium.
2	2.66	The enclosure consists of 50% low-emission aluminum and 50% recycled aluminum. In the ultralight variant, the enclosure consists of 90% recycled magnesium.

Figure 1: Manufacturer data provided by Dell Technologies (product data sheets and publicly available sustainability information on the manufacturer's website). Information on material composition, including “ocean-bound plastic,” is based on the manufacturer's definitions and has not been independently verified.

Numbers of Monitors	Weight (kg)	Sustainability
102	994.35	According to manufacturer information, the monitor consists of 85% post-consumer recycled (PCR) plastic and 90% recycled aluminum.
10	94.9	The percentage figures refer to the weight of the plastic components. The monitor contains up to 67% PCR plastic (post-consumer recycled) and up to 21% plastic sourced from closed-loop IT equipment recycling. The monitor stand contains recycled aluminum, while the monitor housing and stand are made of recycled steel. These specifications apply to monitors introduced in the 2024 calendar year. The display also contains recycled glass.

Figure 2: Manufacturer data provided by Dell Technologies (product data sheets and publicly available sustainability information on the manufacturer's website). Information on material composition is based on the manufacturer's definitions. No independent verification of the data has been performed.

Sustainable Disposal

In the 2025 reporting year, a total of 349 IT and mobile devices with a combined weight of approximately 0.6 tonnes were processed at the Bretten site via the partner AfB. The devices were reused, refurbished, or professionally recycled. As a result, material resources were conserved and 38,835 kg of CO₂ equivalents were avoided. In addition, one workplace for a person with disabilities was created.

	Reusable after refurbishment			Material recovery through recycling			Total amount	
	Number	%	kg	Number	%	kg	Number	kg
Notebook	341	99	549	5	1	10	346	559
PC	2	67	13	1	33	10	2	23
Total	343	98	562	6	2	20	349	582

This corresponds to the following savings:

Primary raw materials retained in the loop through resale			Recovered secondary raw materials through proper recycling			Total amount		
Metals	Non-metals	Plastics	Metals	Non-metals	Plastics	Metals	Non-metals	Plastics
324	76	137	12	0	1	336	76	138

Specification of the respective total in kilograms.

In addition, 95 hardware devices were disposed of via the local recycling center at the Bretten site. Peripheral devices are not included in this figure.

At the Bulgarian locations, a total of 117.26 kg of IT hardware waste was generated in the 2025 reporting year. Of this amount, 58.86 kg was donated and 58.40 kg was sold. No IT hardware waste was generated in China or India in the 2025 reporting year. For the 2025 reporting year, no metrics were available for the U.S. locations.

Methodology

For sustainable procurement, data on the number, type, and model of IT hardware in use was collected from individual locations. For the India location, only information on device type and quantity was available.

Missing technical specifications, such as weight and the use of sustainable materials, were supplemented using publicly available manufacturer information, particularly from Dell. The material composition of devices was determined based on literature values expressed as percentage mass shares and extrapolated to SEEBURGER's total volume using the respective device weights and quantities. For laptops and

monitors, available analyses from manufacturers such as HP were used.⁶ For servers, publicly accessible analyses from the Nordic Council of Ministers were applied.⁷

As part of the voluntary application of the CSRD, smaller IT components from data centers and office environments were recorded in aggregated form. Due to their low mass, their lack of materiality in relation to total resource inflows, and the limited availability of reliable manufacturer-specific material data, reporting in accordance with ESRS E5-4 for these components is limited.

Targets

For the reporting period, no quantitatively defined targets were in place. SEEBURGER currently manages the circular economy area through operational metrics and is developing a structured target framework based on these.

The objective is to reduce waste volumes, keep valuable materials within the cycle for as long as possible, and ensure environmentally sound disposal processes. A further focus lies on expanding and improving data availability, particularly for international locations such as the United States.

⁶ HP Development Company, L.P. (2019): HP Product Material Content Information

⁷ Nordic Council of Ministers (2024): Material aspects of servers and data storage products – technical analysis.



Own Workforce (ESRS S1)

SEEBURGER's employees represent a key resource for the development, operation, and reliable delivery of complex software and integration solutions. The availability, qualification, and stability of the workforce are therefore critical to project quality, delivery capability, and customer retention. Accordingly, SEEBURGER continuously develops workforce-related topics such as working conditions, performance, and employee retention.

Governance

The Management Board is responsible for assessing workforce-related risks and for managing topics such as employee performance and retention. It makes decisions on the basis of structured HR and compliance reporting and monitors their implementation and effectiveness.

The global HR organization is responsible for operational HR processes, ensures compliance with labor law requirements, and guarantees the consistent Group-wide implementation of defined standards. The Head of Human Resources ensures transparency regarding key metrics, developments, and risks through regular and ad hoc reporting and reports directly to the Management Board.

The People & Culture function complements HR responsibilities with performance- and culture-related management dimensions, including corporate culture, employee development, and engagement. The objective is to actively promote workforce performance and engagement alongside regulatory compliance. In the 2025 reporting year, both organizations were assigned to the responsible Management Board member, Michael Kleeberg.

The grievance mechanism is operated by the compliance organization. The Global Chief Compliance Officer (GCCO) is responsible for the complete processing, assessment, and escalation of incoming reports and systematically derives risks and measures, which are reported regularly to the Management Board and Supervisory Board.

The interaction between the Management Board, HR, People & Culture, and Compliance enables an integrated management of workforce-related topics.

Communication

SEEBURGER uses structured dialogue formats to capture feedback and to identify risks, workload factors, and improvement potential at an early stage and address them in a targeted manner. The objective is to derive concrete measures to further develop working conditions and collaboration. Dialogue therefore forms a key foundation for the continuous improvement of working conditions, collaboration, and employee satisfaction.

Key instruments include employee surveys, the Group-wide established "Continuous Dialogue" process, regular town hall meetings, and digital communication platforms such as the intranet ("SEE Inside"), email, and Microsoft Teams. These formats enable both structured top-down communication and the collection of bottom-up feedback from across the organization.

All employees also have access to the HR function as a direct point of contact for individual concerns, feedback, and work-related questions. This ensures that topics can be addressed and resolved promptly outside of structured formats.

Responsibility for conducting and evaluating the dialogue formats lies with HR and the management team. They systematically analyze feedback, prioritize areas for action, and translate them into operational and strategic measures.

SEEBURGER evaluates the effectiveness of its dialogue formats based on participation rates, usage data, and qualitative feedback patterns. These evaluations enable a robust assessment of the reach, relevance, and quality of the measures and form the basis for their continuous improvement.

In addition, external assessments are used as an independent indicator of the company's perception as an employer, although they are not used as a primary management tool. In the reporting year, SEEBURGER was recognized as a "Top Company 2025" on the Kununu platform (top 5% of employers).

The high recommendation rate as well as positive ratings in areas such as appreciation, work-life balance, team cohesion, and diversity reflect the perception of working conditions and collaboration from the perspective of current and former employees.

Characteristics of the Own Workforce

In the 2025 reporting year, SEEBURGER employed a total of 1,230 permanent employees, representing moderate growth compared to the previous year (1,196 employees as of December 31, 2024).

As an internationally operating software and IT company, the workforce is characterized by highly qualified professionals in technology-related roles. Its composition reflects both the technological focus of the company and the requirements of its business model.

Globally, 73% of employees are male and 27% are female. The workforce is distributed across several country organizations, with a clear focus on Europe, particularly Germany and Bulgaria. SEEBURGER AG and SEEBURGER GmbH & Co. KG are both based in Germany and are presented separately for internal management purposes.



73%
male employees
(worldwide)



27%
female employees
(worldwide)

Entity	Male	Female	Total
AG (DE)	321	133	454
GmbH & Co. KG (DE)	168	38	206
Svenska AB (SE)	17	5	22
Benelux B.V. (NL)	29	8	37
Informatica S.L.U. (ES)	7	0	7
Inc. (US)	43	18	61
France S.A.R.L. (FR)	10	3	13
UK Ltd. (UK)	14	7	21
Informatica S.R.L. (IT)	8	5	13
Informatik AG (CH)	7	1	8
Informatik GmbH (AT)	0	2	2
China Inc. (CN)	27	15	42
India Pvt. Ltd. (IN)	29	20	49
Informatik EOOD (BG)	216	74	290
Singapore Pte. Ltd. (SG)*	4	1	5
Total	900	330	1,230

** With the establishment of the Malaysia location in July and the commencement of operations in August, 4 of the 5 employees from Singapore have been formally assigned to the Malaysian entity, while continuing to operate in Singapore.*

Global Distribution

At 87%, the majority of employees are based in Europe, particularly in Germany and Bulgaria. The international footprint ensures access to skilled professionals, enables global project delivery, and supports operational resilience.

Continent	Number of Employees	Percentage (%)
Europe	1,073	87
Asia	96	8
America	61	5
Total	1,230	100

External Workforce

In addition to its permanent employees, SEEBURGER engaged 59 external consultants in the 2025 reporting year. These are deployed on a project basis to cover specific capacity requirements and accounted for approximately 91% of the external workforce.

Their use complements the internal workforce and does not serve as a structural replacement for internal employment.

Entity	Number of External Consultants
AG (DE)	27
GmbH & Co. KG (DE)	20
Benelux B.V. (NL)	1
China Inc. (CN)	3
Informatik EOOD (BG)	2
Inc. (US) – only the location in Atlanta	2
Informatica S.R.L. (IT)	2
Informatica S.L.U. (ES)	1
UK Ltd. (UK)	1
Total	59

Methodology

The collection, consolidation, and reporting of the metrics presented in this report are based on SEEBURGER's central internal management and control systems. These systems are harmonized across the Group and consistently capture both internal employees and external workforce.

All metrics are based on headcount as of December 31, 2025, and have been validated and approved by the responsible departments. This ensures a consistent, transparent, and auditable data foundation.

Responsibility for the ongoing maintenance and accuracy of consultant data lies with the respective business units. These review the consultant pool on a quarterly basis with regard to assignment status and data accuracy. Individuals whose assignments have ended are accordingly removed or flagged within the system.

Reporting is deliberately based on headcount rather than full-time equivalents (FTEs), as the working time of external consultants varies depending on project requirements and cannot be consistently represented on a comparable basis.

Working Conditions and Employment

Work-Life Balance

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Impact of Flexible and Trust-Based Working Models on Workload, Recovery, and Work-Life Balance	Flexible and trust-based working time models (“Vertrauensarbeitszeit”) promote autonomy, self-organization, and the ability to reconcile professional and personal demands. At the same time, in the absence of clear expectations, supportive leadership, and a conscious use of recovery periods, there is a risk that workloads may increase on a sustained basis or that recovery phases are not adequately utilized. Particularly during periods of high workload or intensive project work, this can lead to physical and psychological strain. In the medium to long term, this may have negative effects on employees’ well-being, performance, and engagement, as well as on overall productivity and workforce stability.	 Own operations	Medium to long term

Policies

SEEBURGER considers work-life balance to be a key prerequisite for sustainable performance, employee well-being, and long-term retention. Flexible working models support the attraction and retention of qualified professionals and help stabilize performance, particularly during project-intensive phases.

To this end, binding Group-wide policies for flexible working models are in place, including flexible and trust-based working hours, home office, mobile working, and workation. These policies provide a reliable framework for flexible and autonomous working while also protecting employees from work-related health risks and excessive workload.

All regulations are aligned with the applicable national labor laws as well as SEEBURGER’s country-specific internal guidelines. Legal requirements always take precedence. In addition, location- and country-specific policies and manuals further specify the global framework.

Working time recording and documentation are mandatory. They ensure transparency, compliance, and protection of employees from excessive workload. Site-specific regulations are clearly defined and communicated transparently.

Employees are generally entitled to family-related leave. The scope and structure of such leave are determined by applicable national regulations and decisions made by local entities. Where no statutory provisions exist, SEEBURGER ensures appropriate protection through internal policies.

Actions and Resources

Flexible working hours enable employees to organize their working day independently and to balance professional and personal responsibilities. Trust-based working hours further enhance this flexibility, particularly during specific life phases.

SEEBURGER deliberately emphasizes responsibility over control. Employees are responsible for complying with their contractually agreed working hours. Monitoring is carried out solely to ensure compliance with legal requirements, particularly regarding maximum working hours and mandatory rest periods.

Managers are required to actively monitor workloads and take appropriate measures to ensure the sustained performance and well-being of employees.

To support employee health and resilience, SEEBURGER implements targeted preventive measures. These are implemented depending on the location and include both internal and external health programs and prevention programs as well as training and support formats addressing mental and physical health.

In addition, employees have access to professional external counseling services, which can be used anonymously if needed. Since April 2025, employees worldwide have also been granted an additional day off on the occasion of their birthday.

Key Metrics

The rate of sickness-related absenteeism is specifically analyzed as an early indicator of workload and employee health stability. In the 2025 reporting year, the sickness-related absenteeism rate in Germany was 3.35%.

This represents the highest value among SEEBURGER's country entities in an internal comparison. At the same time, the rate was approximately 2.04 percentage points below the average sickness-related absenteeism rate in Germany in 2024.⁸

Methodology

The analysis of family-related leave was conducted across locations based on a systematic evaluation of national legal requirements and internal policies. At locations without statutory provisions on family-related leave, the reporting process included a systematic assessment of applicable internal SEEBURGER regulations and how these ensure employee protection.

Location-specific restrictions on certain working models were taken into account, such as limitations on remote work in India or the exclusion of remote work in the U.S. state of Arizona.

The data for sickness-related absenteeism rates is derived from internal HR systems. Cross-location comparability is limited due to national differences in labor and social legislation affecting sick leave reporting practices. These differences are taken into account when interpreting the data.

⁸ DAK-Gesundheitsreport 2025: Generation Z in der Arbeitswelt



Social Protection

Material IRO	Description	Position in the Value Chain	Time Horizon
Positive Actual Impact Secure Employment Practices and Workforce Stability	Secure employment practices provide employees with stability and predictability regarding income and employment conditions. This stability supports employees' financial security and overall well-being, while fostering trust, engagement, and a sense of responsibility in their work. As a result, it contributes positively to employee satisfaction and to the long-term stability of the workforce.	 Own operations	Medium to long term

Policies

SEEBURGER ensures a basic level of social protection for employees at all locations. This includes provisions related to illness, occupational accidents, unemployment, and permanent incapacity or disability.

The structure of these provisions is determined at the country and location level in accordance with applicable legal requirements. Binding regulations are in place for each location. Where statutory protection is unavailable or only partially available, additional internal company policies ensure an appropriate level of protection.

Actions and Resources

Social protection is a key part of how SEEBURGER understands its role as an employer. It makes a significant contribution to employee well-being and reinforces the company's position as a responsible employer.

Implementation is based primarily on the applicable national social protection systems. Differences across locations are disclosed transparently and, where necessary, addressed through internal policies. Relevant developments are analyzed by HR and addressed through targeted measures where required.

Key Metrics

Turnover rates are evaluated by location and serve as an indicator of employee retention and job satisfaction. In the 2025 reporting year, employee turnover was 1.4% in Germany, 2.8% in Bulgaria, 0% in the U.S., and 10% in India. These metrics are continuously monitored by the HR department. Due to the overall low turnover at several locations, no additional quantitative targets are currently being defined.

Methodology

The assessment of social protection is based on a systematic analysis of applicable national and regional legal requirements. For locations without statutory social protection systems, an assessment was carried out in the 2025 reporting year to determine which internal SEEBURGER policies apply and how they ensure employee protection.

An exception exists in the U.S. state of Georgia with regard to statutory health protection, which is supplemented by

internal SEEBURGER policies. With regard to unemployment protection, statutory coverage exists at all locations except in India and Singapore, where neither government systems nor additional internal company policies apply.

The employee turnover rate is calculated on a location-specific basis using the BDA formula and is derived from internal HR systems.

Remuneration, Benefits and Fairness

Fair Wages

As a knowledge- and competence-driven software company, SEEBURGER relies on qualified and committed employees. Fair, appropriate, and competitive remuneration is systematically managed through a Group-wide, standardized function and grading structure.

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Adequate and Competitive Compensation in the Tension between Cost, Employer Attractiveness, and Fairness	Ensuring adequate and fair remuneration in line with legal requirements and market standards can lead to rising labour costs, thereby placing pressure on cost structures and profit margins. At the same time, for a knowledge- and skills-driven company, competitive and transparent compensation is essential to attract and retain qualified employees and to foster trust. This requires the continuous development of compensation structures and practices in line with market developments and internal principles of fairness.	 Own operations	Medium to long term

Policies

To promote comparability, fairness, and transparency, SEEBURGER has established a Group-wide job architecture that serves as the binding framework for remuneration design. This structure assigns all positions to defined job families and levels, independent of individual incumbents. Classification is based on the role, complexity of tasks, required qualifications, and the level of responsibility.

This structure provides the basis for market-aligned salary bands, which are used as an internal reference framework for remuneration decisions. It ensures a comparable, fair, and market-oriented remuneration practice. It is applied across all relevant entities.

Actions and Resources

SEEBURGER emphasizes appropriate, fair, and competitive remuneration. The defined salary bands are used as the central tool for classifying positions and setting salaries. They are reviewed regularly and updated at least every two years to reflect changes in market conditions and role requirements.

Systematic market benchmarking is carried out for locations in Germany, Bulgaria, and India.

Remuneration structures are managed and further developed by the responsible HR functions, based on the defined job architecture and associated salary bands. Decisions consider employees' roles, qualifications, and experience and are aligned with this framework. This supports a consistent, fair, and transparent approach to remuneration.

SEEBURGER acknowledges that gender pay disparities continue to exist in the labor market.⁹ In this context, the existing structures are used to align remuneration practices with the principles of fairness, comparability, and equal opportunity.

In preparation for the requirements of the German Pay Transparency Act (Entgelttransparenzgesetz), SEEBURGER is currently establishing the required processes, data foundations, and reporting structures. From June 2026, statutory disclosure obligations regarding the gender pay gap will apply. The corresponding disclosures for the current reporting period will be documented separately and will be integrated into the sustainability report from the following financial year.¹⁰

Key Metrics

All regular employees (excluding interns and trainees) are remunerated above the applicable national minimum wage or relevant reference values. Disclosures on the gender pay gap will become part of regular sustainability reporting starting from the next reporting period.

Methodology

The assessment of remuneration adequacy is based on a benchmarking analysis using literature and market studies. The reference values used are the respective national or state-specific minimum wages in the countries where SEEBURGER operates.

These reference values were compared with the lowest regular employee remuneration within the entities considered. The analysis is based on the lowest salary of a regular employee as of December 31, 2025, consisting of base salary plus all fixed and guaranteed allowances.

⁹ Gender Pay Gap - Statistisches Bundesamt

¹⁰ Equal Pay und Transparenz: Was die neue Entgelttransparenzrichtlinie für Unternehmen bedeutet - IHK Region Stuttgart

Skills, Development and Training

Continuous Dialog

Continuous exchange between managers and employees is a key element of SEEBURGER's leadership and corporate culture and represents a central lever for performance, development, and employee retention. With the Continuous Dialog, the company has established a binding, Group-wide standardized process that structures and sustainably embeds this dialogue.

Material IRO	Description	Position in the Value Chain	Time Horizon
Positive Actual Impact Employee Performance Review Process (Continuous Dialog)	SEEBURGER's globally standardised employee performance review process ("Continuous Dialog") supports a structured and regular exchange between employees and managers. This process fosters trust, transparency, and mutual understanding through systematic feedback, goal setting, as well as development and career discussions. It strengthens employee engagement, supports their personal and professional development, and contributes positively to employee satisfaction and retention.	 Own operations	Medium to long term

Policies

The process sets out binding requirements for goal setting, feedback, and development discussions, thereby establishing a transparent and comparable framework for performance evaluation and individual development.

To support its implementation, guidelines are available for both managers and employees to ensure high-quality and consistent conduct of discussions. In addition, a training video explains the application of the SBIN feedback method, supporting a structured and constructive feedback culture within the company.

Actions and Resources

SEEBURGER conducts the Continuous Dialog annually as a central instrument for managing performance and development. In this process, individual goals are defined, performance is assessed, and specific development measures are agreed upon. This creates a direct operational link between corporate objectives and individual performance.

Since 2025, the Continuous Dialog has been fully supported by SAP-based digital tools and is centrally managed by HR. This increases transparency, ensures consistent application, and improves the traceability of results worldwide.

Key Metrics

In 2025, 862 out of 1,052 eligible employees worldwide participated in the Continuous Dialog. This corresponds to a participation rate of 81.86%.

Methodology

The participation rate includes all eligible employees. Excluded are external employees, newly hired employees with less than ten months of service (who are subject to a separate onboarding process), employees on maternity or parental leave, and apprentices as well as DHBW students, who follow a separate evaluation process.

The process is reviewed annually and adjusted as necessary. The objective is to continuously develop the social dialogue and ensure consistent implementation across the Group.

Training and Development

The continuous qualification of employees is a key factor in ensuring compliance with regulatory requirements and maintaining operational performance. Structured training and development programs strengthen professional, methodological, and social competencies, support compliance with regulatory requirements, and safeguard the company's long-term sustainability.

Material IRO	Description	Position in the Value Chain	Time Horizon
Positive actual impact Capacity Building through structured Training and Development	Training programs aligned with job requirements, legal obligations, and strategic priorities foster employees' continuous professional development. They support engagement, ensure compliance, and strengthen both individual and organizational performance, contributing to the organization's resilience and long-term sustainability.	 Own operations	Medium to long term

Policies

Employee qualification and development at SEEBURGER are governed on binding internal regulations and processes defined by the HR function.

Requirements for mandatory and voluntary training and development measures are documented in the Training and Development section of the intranet and are accessible worldwide. These clearly define which training courses must be completed and which programs serve individual development.

Through these centrally managed policies, SEEBURGER ensures compliance with legal, safety-related, and company-specific requirements while promoting employees' self-directed skills development.

Actions and Resources

All SEEBURGER employees worldwide complete mandatory annual training in compliance, data protection, and information security. For employees in Germany, additional mandatory occupational health and safety training is required.

In addition, SEEBURGER provides a broad range of voluntary training opportunities, including leadership and communication training, customer experience programs, external training courses, and language courses.

Mandatory training programs are centrally managed and coordinated by the HR function. Internal training is primarily delivered via the SEEBURGER SEE Campus learning platform. In addition, all employees have access to LinkedIn Learning to support self-directed learning.

The overall training portfolio is defined at the corporate level and are managed by the People & Culture function.

Key Metrics

In total, 11,709.3 learning hours were completed globally in 2025. Based on the average number of employees, this corresponds to an average of approximately 9.5 hours per employee.

During the reporting year, the digital learning platform LinkedIn Learning had 453 active users. A total of 565 courses and 16,548 videos were completed, resulting in a cumulative learning time of 1,001 hours. This corresponds to an average learning time of approximately 2 hours and 40 minutes per active user.

Methodology

Beyond mandatory training requirements, there are currently no Group-wide quantitative targets for training and development. The use of voluntary learning opportunities is the responsibility of employees.

The reported metrics were collected from internal systems and provided by the People & Culture function.

Diversity, Equal Opportunity and Inclusion

Diverse perspectives, experiences, and backgrounds are a key driver of innovation and sustainable business success. Against the backdrop of a structural shortage of skilled professionals in the IT industry and the continued underrepresentation of women in technical and leadership roles, promoting diversity and equal opportunity is of strategic importance for SEEBURGER.

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Insufficient management of Diversity and Inclusion	The absence of defined targets and key performance indicators hampers the systematic management and monitoring of measures to promote diversity and inclusion. This may limit the effectiveness of existing initiatives and create risks related to target achievement, employer attractiveness, and external expectations.	 Own operations	Medium to long term
Negative potential impact Limited equal Opportunity and Participation	Structural industry conditions as well as not fully accessible working environments may result in certain groups, particularly women and people with disabilities, being underrepresented or having limited access to employment and development opportunities. This may affect perceived fairness, participation, and employee retention.	 Own operations	Medium to long term

Policies

SEEBURGER is a signatory to the Charta der Vielfalt (Diversity Charter) and explicitly commits to promoting diversity, equal opportunity, and non-discrimination in the workplace. In addition, SEEBURGER supports the principles of the UN Global Compact initiative as a voluntary commitment to upholding internationally recognized standards on human rights, labor, environment, and anti-corruption.

Currently, no formally defined targets or standalone policies for diversity and inclusion are in place. However, the underlying principles are reflected in existing HR processes, leadership guidelines, and organizational structures and form the basis for managing diversity, equal opportunity, and inclusion within the company.

Actions and Resources

SEEBURGER participates in selected initiatives promoting diversity in the IT sector. In the reporting year, this included participation in Girls' Day in Germany, a nationwide initiative that provides girls with insights into professions and academic fields with low female representation.¹¹

At the Bretten location, basic accessibility measures are in place, including accessible sanitary facilities and elevators. In addition, individual support for employees with disabilities is provided as needed across all locations and is regularly reviewed.

Key Metrics

The proportion of women in top management was 14% in the reporting year (15 out of 107 individuals). The definition of top management is based on the Management Career Path and includes levels M1 to M3 within the global function structure.

Data on employees with recognized disabilities is based on voluntary self-disclosure and is processed in strict compliance with applicable data protection regulations. For the 2025 reporting year, the proportion amounted to 1.28% in Sofia, 1.79% in Plovdiv, 1.31% for SEEBURGER AG in Germany, and 1.46% for SEEBURGER GmbH & Co. KG in Germany.

Due to the absence of defined targets, management is currently primarily qualitative. The available metrics are used to increase transparency and identify potential areas for action.

Methodology

The reported metrics are based on data from internal HR systems. The classification used to calculate the proportion of women in top management is based on the global function structure. The proportion of employees with disabilities is calculated by dividing the number of reported individuals by the total number of employees as of December 31, 2025, and multiplying the result by 100. Potential limitations arise from data availability and timeliness. These are addressed through regular data quality checks.

¹¹ <https://www.girls-day.de/ueber-den-girls-day/was-ist-der-girls-day2/deutsch>

Employee Rights and Protection

SEEBURGER considers a safe, respectful, and trust-based working environment to be a fundamental prerequisite for responsible corporate governance and operational performance. Employees should be able to raise concerns openly without fear of negative consequences.

An effective grievance mechanism is essential in this regard. It strengthens psychological safety, supports the early detection of misconduct, and contributes to the continuous improvement of the corporate culture.

Material IRO	Description	Position in the Value Chain	Time Horizon
Positive actual impact Effective Grievance Mechanisms and Employee Protection	SEEBURGER ensures, through structured and accessible grievance mechanisms, that reports of misconduct are identified, assessed, and addressed at an early stage. This strengthens trust, promotes an open corporate culture, and contributes to employees' psychological safety.	 Own operations	Short, medium and long term

Policies

SEEBURGER operates a formal grievance and whistle-blowing system via the Integrity Hub, based on the secure digital solution EQS Integrity Line. It enables employees, customers, and suppliers to submit reports or complaints either anonymously or with identification.

The handling of reports is governed by the Code of Business Conduct and the Statement on Social Responsibility and Respect for Human and Environmental Rights. Both define binding standards of conduct and establish a clear framework for the protection of whistleblowers.

Reports are treated confidentially, processed under clearly defined responsibilities, and documented in an auditable manner in line with applicable data protection requirements.

Employees are regularly informed about their rights, reporting channels, and protection mechanisms. New employees confirm the relevant policies as part of the onboarding process. The Integrity Line is communicated through the Code of Business Conduct and via the intranet homepage.

The effectiveness of the grievance mechanism is regularly assessed based on the number, type, and processing time of reports, as well as through qualitative evaluations of case handling. Insights are used to continuously improve processes.

Actions and Resources

Reports can be submitted via the Integrity Line either anonymously or with identification. The system is designed to ensure an easily accessible and confidential channel.

Overall responsibility for the system lies with the Management Board; the responsible Board member is Michael Kleeberg. Operational management and oversight are carried out by the GCCO, who is responsible for reviewing, assessing, and following up on incoming reports and reports regularly to the Management Board.

All reports are handled in accordance with a structured process. An initial assessment of relevance and plausibility is conducted within seven days. Where necessary, internal investigations are initiated, and appropriate measures are implemented. The reporting individual is informed about the status of the case throughout the entire process.

Key Metrics

During the reporting period, SEEBURGER identified three substantiated cases, of which 33% were submitted anonymously. There were no significant human rights incidents, no complaints submitted to National Contact Points, and no fines or penalties in connection with these reports.

Methodology

The data was directly extracted from the whistleblowing system and provided by the GCCO.

Additional Information: Social Engagement

As part of the conducted double materiality analysis, social engagement was not identified as a material topic within the meaning of ESRS S1. The following disclosures are therefore provided as voluntary supplementary information.

SEEBURGER bundles its social engagement activities at key company locations and follows a locally oriented approach with a focus on health, community, and inclusion. These activities strengthen regional integration, promote employee participation, and support an attractive working environment at the respective sites.

In Germany, SEEBURGER supports health-related and community-building initiatives. These include regularly organized blood donation campaigns in cooperation with the German Red Cross (DRK Bretten), as well as participation in initiatives such as Movember and charitable running events. Each year, so-called “Herzensprojekte” (“Herzensprojekte”) are implemented, in which employees propose charitable initiatives. From these, 15 projects are selected and supported through targeted financial donations.

Another focus area is the promotion of regional recreational sports. From September 2025, SEEBURGER serves as the main sponsor of the TV Bretten women’s volleyball team competing in the Regionalliga Süd. In addition, the company supports other local sports clubs in the vicinity of the Bretten site.

In Bulgaria, social engagement focuses on educational initiatives and measures to promote social inclusion. These include in-kind donations to educational institutions as well as support for social projects and individuals in challenging life situations.

These activities are closely anchored at the respective locations and are aligned with local needs as well as active employee participation.



Workers in the Value Chain (ESRS S2)

As an internationally operating provider of business-critical integration software, SEEBURGER ensures that binding labor and human rights standards are upheld throughout its global value chain. Collaboration with suppliers, service providers, and technology partners is based on clearly defined requirements as well as structured management and control processes.

S2 – Working Conditions (adequate remuneration, work–life balance, working hours, secure employment, and social protection)

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Non-Compliance with Labor and Social Standards among Business Partners	Non-compliance with labor and social standards by suppliers or service providers may lead to reputational damage, legal consequences, and operational disruptions. Insufficient social dialogue or restricted exercise of workers' rights among business partners may create additional risks, particularly with regard to fair working conditions and transparent communication.	 Upstream	Medium to long term

S2 – Social Dialogue, Freedom of Association, Works Councils, Employee Participation Rights, and Collective Bargaining

Material IRO	Description	Position in the Value Chain	Time Horizon
Positive actual impact Promotion of Transparent Communication and Reporting Channels in the Value Chain	By establishing open and accessible communication and reporting channels, SEEBURGER enables workers in the value chain to address concerns and risks at an early stage. This strengthens social dialogue and contributes to the prevention and mitigation of material risks, particularly with regard to occupational safety, health hazards, and exploitative practices.	 Upstream	Medium to long term

Policies

SEEBURGER is committed to upholding internationally recognized human rights and minimum labor standards. This commitment is based on the core labor standards of the International Labour Organization (ILO) and the UN Guiding Principles on Business and Human Rights.

These requirements are a binding component of collaboration with suppliers and business partners and are contractually secured through compliance-related provisions. Where local legal requirements fall below internationally recognized minimum standards, SEEBURGER seeks to promote a higher level of protection within the respective business relationships within its scope of influence.

SEEBURGER strictly rejects child labor, forced and compulsory labor, slavery, and discrimination and requires all business partners to adhere to these principles. In addition, fundamental rights such as freedom of association, the protection of physical and mental health, and compliance with legal requirements regarding remuneration and working hours also apply to workers within the value chain.

To support implementation, SEEBURGER requires all business partners to comply with a Supplier Code of Conduct, which forms an integral part of all contractual relationship. The Code defines binding standards in the areas of human rights and working conditions, environmental responsibility, business integrity, as well as information security and data protection.

In terms of business integrity, SEEBURGER follows a zero-tolerance approach toward corruption, money laundering, and violations of competition, antitrust, and export control laws. At the same time, the company expects compliance with appropriate environmental standards and corresponding management systems.

As a data-driven company, SEEBURGER ensures that information security and data protection requirements are defined in a risk-oriented manner and contractually enforced. In light of the increasing use of artificial intelligence, SEEBURGER also expects its partners to handle data and technologies ethically, responsibly, and in compliance with applicable laws, insofar as this is relevant to service delivery and risk profiles.

Actions and Resources

SEEBURGER structures its collaboration with business partners throughout the entire business relationship based on clearly defined processes. These include onboarding, contractual, review, and event-driven processes in which expectations, requirements, and potential risks are systematically addressed.

As SEEBURGER does not have a direct employment relationship with workers in the value chain, their inclusion is ensured through business partners. This is achieved through contractual obligations, established communication channels, and structured self-assessments and verification procedures.

Within a risk-based due diligence approach, SEEBURGER systematically classifies its business partners based on defined criteria. These include the type and scope of services, access to data and systems, the criticality for business operations, and country- and industry-specific risk factors. The assessment is carried out, among other elements, on the basis of structured self-assessment questionnaires and additional documentation requirements, such as policies, training records, certifications, or audit reports.

To address labor and human rights risks, SEEBURGER requires its business partners to comply with binding minimum standards. These include adherence to the Supplier Code of Conduct and contractual provisions regarding information rights, audit rights, subcontractor management, and incident reporting obligations. In addition, SEEBURGER expects that these requirements are also cascaded to subcontractors and relevant personnel.

To verify compliance with these requirements, SEEBURGER applies risk-based inspection and control mechanisms. These include structured documentation reviews, desktop assessments, and, depending on risk classification and relevance, regular and ad hoc audits.

To identify potential violations, SEEBURGER operates a Group-wide whistleblowing system ("Integrity Line"), which is also accessible to workers in the value chain. It enables the confidential submission of reports and allows individuals to report anonymously. The system promotes transparency and supports the early identification of relevant risks. Further details are provided in section ESRS S1 – Own Workforce.

Overall responsibility for managing labor and human rights risks in the value chain lies with the Management Board and is an integral part of the company's governance structure. The Management Board regularly reviews the effectiveness of the existing management and control mechanisms. Within the Board, responsibility lies with Michael Kleeberg. Operational management and oversight are carried out by the GCCO, who reports regularly and on an ad hoc basis to the Management Board and Supervisory Board.

As a central organizational resource, the GRC team is responsible for evaluating and monitoring business partners. It combines expertise in legal, data protection, information security, and sustainability and ensures consistent, risk-oriented implementation. In addition, the relevant business units and managers responsible for business partner relationships share responsibility for compliance with the defined requirements.

Measures

In the event of identified deviations, SEEBURGER agrees on appropriate corrective measures with the affected business partners, depending on the nature and severity of the respective case. These measures include action plans with defined deadlines, follow-up training, adjustments to existing processes, and the provision of additional supporting documentation.

SEEBURGER systematically monitors the implementation of agreed measures and evaluates their effectiveness.

In cases of insufficient implementation or serious violations, escalation procedures are initiated. In instances of repeated or particularly severe breaches, SEEBURGER reserves the right to take contractual measures, including termination of the business relationship, where legally permissible and proportionate.

The effectiveness of these measures is continuously monitored, particularly based on audit and assessment results, the status of agreed action plans, and reports from the whistleblowing system. The insights gained are systematically incorporated into the further development of management and control processes.

Targets

For the IROs related to workers in the value chain identified as material in the reporting year, SEEBURGER has not yet defined specific quantitative targets.

Management is currently based on binding policies, risk-based due diligence processes, and established governance and control mechanisms.

The development of robust performance indicators and targets is part of the ongoing evolution of the system.

Key Metrics

In the 2025 reporting year, no confirmed cases of human rights violations in the value chain were identified.

Methodology

The reported disclosures on human rights incidents in the value chain are based on data recorded and documented within the Group-wide whistleblowing system. The assessment and validation of cases are carried out centrally by the GCCO based on the available information.

Corporate Customers (ESRS S4)

SEEBURGER is a pure B2B provider of integration software and does not maintain direct business, contractual, or user relationships with consumers or end users. Any impacts on these groups arise solely indirectly through the use of SEEBURGER's software solutions by corporate customers.

This creates a particular responsibility with regard to the availability, integrity, and confidentiality of systems and data. As a provider of business-critical integration solutions, information security and data protection are key prerequisites for SEEBURGER to ensure the reliable operation of its services and to maintain the trust of customers and their end users.

S4 – Information-related impacts for consumers and/or end users (data protection, access to information, freedom of expression)

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Limitation of Service Availability and Continuity	Downtime, performance limitations, or malfunctions in integration processes may affect customers' business operations that rely on stable transactions and data flows. In individual cases, this may also result in indirect impacts on downstream users. Depending on the application context, further impacts are possible, particularly in safety-critical applications.	 Downstream	Short to medium term
Negative potential impact Impairment of Cybersecurity and Data Protection	Insufficient cybersecurity and data protection measures may lead to data loss, unauthorized access, or business interruptions. This may affect both end users, particularly with regard to the protection of personal data, as well as customers, suppliers, and partners. As a result, operational, financial, and reputational risks may arise.	 Downstream	Short to medium term
Positive actual impact Responsible Use of AI in Customer Solutions	SEEBURGER uses artificial intelligence in selected internal and customer-facing applications while adhering to responsible AI principles. This strengthens transparency, fairness, compliance, and trust in AI-supported functionalities. At the same time, potential risks are addressed through appropriate governance and control mechanisms.	 Downstream	Medium to long term

Security Incidents and Business Continuity

Policies

Ensuring stable and reliable system availability is a core component of SEEBURGER's corporate management. Binding Group-wide policies are in place to support prevention, crisis management, and recovery.

The Business Continuity Management Policy defines company-wide requirements and processes for preparedness, response, and recovery in the event of disruptions and crisis situations. It is integrated into the information security management system and ensures that business-critical processes can be maintained or restored in a timely manner in case of disruptions.

Furthermore, the Security Incident Policy governs the consistent handling of information security incidents. It defines the processes for identifying, assessing, managing, and reviewing security events, as well as the associated reporting, escalation, and documentation requirements. It also ensures that structured measures for crisis management and business continuity are initiated in response to relevant incidents.

The policy is aligned with applicable regulatory requirements and incorporates them where relevant.

Actions and Resources

To ensure business continuity, SEEBURGER provides an integrated system of organizational and technical resources. These include a central Service Desk as a single point of contact, as well as tiered support and availability models up to 24/7 operations, depending on the respective service level agreements.

A key management tool is the use of structured Business Impact Analyses (BIA) to identify and assess critical services. These analyses include the evaluation of business criticality, maximum tolerable downtime, and potential impacts on business processes.

To reduce the risk of disruptions, SEEBURGER applies a combination of technical and organizational resilience measures. These include the use of redundant and highly available IT architectures where applicable, as well as documented and regularly tested disaster recovery plans. In addition, structured emergency and recovery tests are conducted to ensure the effectiveness of defined recovery processes. The underlying control mechanisms are also regularly reviewed as part of external audits.

Measures

In the event of disruptions or security incidents, communication with customers is carried out through defined contacts and standardized communication and escalation processes.

In relevant cases, the root causes of incidents are systematically analyzed and appropriate corrective measures are implemented. The objective is to restore normal operations as quickly as possible and to minimize impacts on customers and their business-critical processes.

Targets

The objective is to comply with defined availability and security requirements arising from contractual agreements as well as recognized standards and certification frameworks.

In addition, SEEBURGER pursues the continuous enhancement of system and process resilience, particularly through regular testing, reviews, and audits.

Key Metrics

To monitor system performance and the effectiveness of implemented measures, SEEBURGER collects key performance indicators related to service availability and recovery performance. These are regularly recorded, validated, and documented and serve to systematically assess performance and identify potential areas for improvement.

Information Security and Data Protection

Information security and data protection are key components of Group-wide governance and risk management. They are directly linked to the management of the previously described material risks related to the availability, integrity, and confidentiality of data and systems.

Policies

SEEBURGER operates a Group-wide information security and data protection management system supported by binding policies and clearly defined responsibilities. Information security and data protection are key strategic management topics for the company's leadership.

SEEBURGER applies recognized external audit and certification standards to independently verify the effectiveness of its governance and control structures, meet regulatory and market requirements, and strengthen the trust among customers and business partners in the company's level of security and data protection. These include ISO 27001, ISAE 3402 SOC 1 Type II, BSI C5 / ISAE 3000, and TISAX. In addition, SEEBURGER plans to implement SOC 2 by the end of 2026.

Actions and Resources

Within the Information Security Management System (ISMS) and the Data Protection Management System (DSMS), risks are systematically identified, assessed, and managed. They are integrated into the company-wide risk management framework. This includes risks related to confidentiality, integrity, and availability of information, as well as regulatory and technological developments.

The effectiveness of measures is verified through internal audits, external assessments, and regular penetration tests. In addition, a management review is conducted at least annually.

A Group-wide incident management process ensures that information security and data protection incidents are centrally recorded, classified, prioritized, addressed, and reviewed. Cases are handled based on clearly defined escalation and communication processes.

External service providers are subject to a risk-based assessment prior to engagement and are contractually obliged to comply with defined security and data protection requirements. The level of security is evaluated depending on the risk profile and scope of services, including through relevant evidence such as certifications or audit reports.

To promote awareness of information security and data protection, regular training sessions are conducted. In addition, standardized confidentiality and information security agreements commit all employees to comply with applicable requirements.

Operational responsibility for the information security and data protection management system is assigned within clearly defined governance structures. The GRC team, under

the leadership of the GCCO, is responsible for the system and oversees its implementation in close coordination with the IT, Cloud, and Research & Development units.

Strategic decisions on fundamental matters related to information security and data protection are made by the Management Board.

SEEBURGER has established a Group-wide data protection structure encompassing central, local, and specialist support functions. Central governance is performed by the Group Data Protection Officer, who coordinates Group-wide data protection standards, governance requirements, and alignment processes.

Local internal or external Data Protection Officers ensure compliance with applicable local data protection requirements in the respective Group entities. Furthermore, additional functions are embedded within relevant departments and organizational units to ensure that data protection requirements are incorporated at an early stage into operational processes, projects, system implementations, and assessments.

Measures

The measures described form the basis for a consistent and verifiable level of information security and data protection that meets the requirements of customers, partners, and regulatory frameworks. Reports from external parties, particularly customers and other third parties, can be submitted via the designated reporting channels.

For communication related to incidents, clearly defined responsibilities, approvals, and communication channels are in place to ensure compliance with legal, regulatory, and contractual requirements and to appropriately inform affected parties.

Information security and data protection incidents are handled according to a structured process. This includes the systematic analysis of root causes as well as the implementation of appropriate corrective measures to limit impacts and restore compliance with defined requirements.

Targets

Management is based on defined key performance indicators and target values, taking into account regulatory and contractual requirements. Priority is given to the prevention of incidents, the minimization of potential impacts, and the continuous improvement of the control system.

Responsible AI

Policies

Artificial intelligence is an increasingly relevant technology for SEEBURGER, both for internal processes and, depending on the product and service portfolio, for selected customer solutions. In this context, SEEBURGER considers potential efficiency and quality gains as well as the associated risks, particularly in the areas of data protection, information security, ethical considerations, and regulatory requirements.

The use of generative AI in day-to-day operations is governed by an internal policy that defines requirements for data protection, compliance, and responsible use.

In addition, an AI Governance Policy was adopted during the reporting year to form the basis of a Group-wide AI Management System (AIMS). This system enables the risk-based management, use, and monitoring of AI systems and is integrated into existing management systems for information security, data protection, compliance, and sustainability. Full operational effectiveness of the system is expected in the 2026 financial year.

Actions and Resources

SEEBURGER maintains a central inventory of deployed AI systems and classifies them according to defined risk categories. Based on this classification, relevant regulatory, technical, and organizational requirements are applied.

Before deploying new AI systems, a structured risk assessment is conducted with the involvement of relevant functions. In addition, conformity and security tests are performed to ensure that all applicable regulatory, data protection, information security, and ethical requirements are appropriately addressed. To ensure ongoing compliance and security, regular monitoring and review processes are performed.

The governance of the AI management system is organized within clearly defined structures. The AI Officer is responsible for designing, further developing and monitoring the system, and for ensuring compliance with relevant AI system usage requirements.

The GRC team provides subject-matter support and, in close coordination with relevant departments, ensures consistent application of defined requirements. Operational implementation is carried out by the respective business units. Overall responsibility for the use of AI systems lies with the Management Board.

Measures

During the reporting period, training programs on the use of artificial intelligence were introduced, along with processes for reporting AI-related incidents.

Reports can be submitted via internal reporting channels as well as the Group-wide whistleblowing system and are processed in accordance with defined procedures.

Targets

The objective is to ensure ongoing compliance with relevant legal requirements and standards, where applicable, as well as the full implementation and establishment of the Group-wide AI management system.

Governance (ESRS G1)

As a globally operating B2B software provider, SEEBURGER assumes responsibility for compliant, responsible, and transparent conduct across all business activities. An effective governance and compliance structure is an integral part of corporate management and a prerequisite for sustainable business success, long-term customer relationships, and the trust of employees, business partners, and other stakeholders.

G1 – Corporate Culture (including anti-corruption and anti-bribery, whistleblower protection, and animal welfare)

Material IRO	Description	Position in the Value Chain	Time Horizon
Risk Reputational Damage	Insufficient internal control and compliance systems or a lack of ethical standards may facilitate corruption and bribery. This may undermine the trust of customers, business partners, and investors. In addition, existing business and contractual relationships may be adversely affected.	 Own operations	Medium to long term
Positive actual impact Ethical and Compliant Business Conduct	Ethical and compliant conduct supports fair competition and sustainable social and economic development. Effective measures to combat corruption and bribery strengthen the trust of customers, business partners, and employees. This contributes to long-term employee retention.	 Own operations	Long term
Positive actual impact Integrity Line and Protection of Whistleblowers	Secure and accessible whistleblowing systems enable employees to report potential misconduct without fear of disadvantage or other negative consequences. This strengthens corporate culture and promotes ethical behavior. The early detection and prevention of misconduct reduces compliance risks and enhances the trust of relevant stakeholders across all global operations.	 Own operations	Medium to long term

Policies

SEEBURGER's corporate culture is based on a Group-wide Code of Business Conduct. It defines globally binding values, behavioral expectations, and minimum standards for all employees and addresses aspects such as respect for human rights, equal opportunity, and a fair and respectful working environment.

In addition, the Code also covers the responsible handling of data, information security, artificial intelligence, and

intellectual property. A clear zero-tolerance policy toward corruption and bribery is clearly established.

Furthermore, the Anti-Corruption Policy specifies the requirements set out in the Code. It defines binding rules regarding gifts, invitations, and conflicts of interest, and establishes clear responsibilities as well as reporting and escalation procedures to prevent compliance violations in day-to-day business operations.

Actions and Resources

Policies are implemented through a structured compliance framework. This includes binding prohibitions, reporting obligations, and, where necessary, formalized approval processes. Matters related to gifts, invitations, and conflicts of interest are centrally recorded, reviewed, and documented in a traceable manner. All key decisions are archived in an auditable and tamper-proof format. Defined escalation paths apply depending on the nature of the issue, which may extend up to the Management Board level.

The compliance management system also supports the recording, analysis, and assessment of reports and incidents, as well as the ongoing review of the effectiveness of implemented measures. Compliance processes are supported by a Group-wide standardized compliance platform, the EQS Compliance Cockpit. This ensures consistent, transparent, and auditable application of the system.

To integrate policies into daily business operations, employees receive regular training on relevant compliance topics. The training content is aligned with internal requirements and external regulatory developments and is delivered through appropriate learning formats. As part of the onboarding process, new employees confirm their awareness and acceptance of the Code of Business Conduct and the associated policies. The execution and documentation of these training activities form part of the compliance management system.

Responsibility for the compliance management system lies with the Management Board and is reviewed regularly; the responsible Board member is Michael Kleeberg.

Operational management and oversight are carried out by the Global Chief Compliance Officer (GCCO), who reports regularly and on an ad hoc basis to the Management Board and Supervisory Board. The GRC team provides subject-matter support to the GCCO, particularly in the further development of policies, Group-wide communication, and system operations. In addition, all managers and employees share responsibility for compliant conduct.

A confidential whistleblowing system, with the option to report anonymously, is available through the Integrity Line. Reports on potential compliance violations, including corruption, bribery, human rights violations, or discrimination, can be submitted securely.

Preventive disclosures, as well as reports related to gifts, invitations, and conflicts of interest, are handled via the Integrity Hub.

Targets

SEEBURGER aims to consistently prevent corruption and bribery, promote compliant behavior, and ensure the protection of whistleblowers. In the 2025 reporting year, no confirmed reports of corruption, bribery, or human rights violations were received.

Legal Notice



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