

BOS GROUP

Sustainability Report 2024



focused on customer
– driven by ***innovations***

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General information

Letter from the Board

The BOS Group recognises that business success is inextricably linked to the health of the planet, the wellbeing of communities and the integrity of business practices. BOS is committed to embedding environmental, social and governance (ESG) principles at the core of its business to ensure that it makes a positive contribution to society and the environment while promoting long-term, sustainable growth.

The aim is to minimise the ecological footprint and promote sustainability. This includes reducing greenhouse gas emissions, conserving natural resources and handling waste responsibly. BOS is constantly looking for innovative solutions to minimise environmental impact and support the transition to a low-carbon economy. The commitment to social responsibility also extends to employees, business partners and the communities in which BOS operates. We strive to create a diverse, inclusive and equitable work environment where all people can thrive. BOS is committed to fair labour practices, ethical sourcing and community engagement and recognises that all actions have a direct impact on the wellbeing of BOS stakeholders.

Effective corporate governance is the cornerstone of business activity. BOS adheres to the highest standards of transparency, accountability and ethical behaviour. The Board of Directors and the management team are committed to sound corporate governance, ensuring that all business activities are conducted with integrity and in the best interests of all stakeholders. By integrating ESG principles into the BOS strategy and business activities, the aim is to create value for shareholders that contributes to a sustainable future. BOS is committed to continuous improvement and regularly reports on its progress in achieving its ESG goals. Examples of reporting which BOS participates in are CDP, Ecovadis (Group-wide basis) and SAQ (Location basis).

Sustainability is not new to BOS, and has been part of its strategy for many years. In that time BOS has learnt that the sustainability transition cannot succeed if everyone considers it as "someone else's task", instead everyone MUST understand they have their role to play. Within BOS we have the motto "Consider sustainability in every decision you make" which helps reinforce this concept. BOS encourages its team members to think about the actions they and the company take that could have a negative impact and help find and implement a more sustainable way of working.



The sustainable way of working chosen has led to changes in organization, manufacturing and the product portfolio, i.e. energy efficiency, lightweight construction, sustainable materials and circular economy.

BOS' own locations have taken action such as eliminating & reducing waste, installing photovoltaic panels, transitioning to renewable electricity and increasing efficiency which includes replacing less efficient lighting with LED.

A core commitment to sustainable manufacturing must include a robust and resilient supply chain. BOS actively engages with its suppliers to promote and implement sustainability best practices and principles, ensuring environmental responsibility, ethical labour practices, and resource efficiency. Through collaboration, transparency, and continuous improvement, BOS cascades its own standards across all its Tier 1 suppliers and requires them to do the same.

The foundations of this culture and goals include:

- Achieve climate neutrality by 2039 at the latest
- Expansion of renewable energies and reduction of energy consumption
- Implement a binding product strategy leading to a more sustainable product portfolio
- Developing and reporting on the sustainability of the supply chain



Marcel Lehmann Andreas Huck Ivo Luginbühl

"Consider **sustainability**
in every decision you make"

General Information

NORTH AMERICA
Rochester Hills, MI, USA
Irapuato, Mexico
Guanajuato, Mexico

EUROPE
Germany
Ostfildern
Langenfeld
Leutkirch

EUROPE
Mosonszolnok, Hungary
Györladamér, Hungary
Kláštorec, Czech Republic
Arad, Romania
Tychy, Poland
Katowice, Poland

ASIA
Taicang, China
Shenyang, China
Tokyo, Japan
Seoul, South Korea
Phnom Penh, Cambodia

The BOS-Group - Global Presence

BOS is one of the world's leading automotive suppliers for mechatronic and kinematic systems. We develop innovative products that set standards in comfort, safety, lightweight construction and energy efficiency.

All companies in the group are majority family-owned and we have a presence at 17 locations in 12 countries. With our sites in Europe, Mexico and China BOS has a strong presence in the largest automotive markets. Eco Parts Ltd. in Cambodia is our only production site in a developing country.

Our Headquarters in Ostfildern manages the Group's global business and leads the development of the following products Interior & Exterior Kinematics / Mechatronics / Panorama Roofs / Roof Modules.

The Upholstery and Trim division is located at the Langenfeld site, and the headquarters of Atera GmbH in Leutkirch manages the business of Atera Leisure Products and Exterior Carrier Systems (subsidiary company).

Our core competence is the development of innovative and technically robust products and systems. Product solutions from most economic to high end continuously define the state of the art. The best product for every vehicle model is the declared goal of our engineers and creates the highest possible customer satisfaction.

We operate worldwide in niche markets where we are among the larger suppliers or market leaders.

Double Materiality Assessment (DMA)

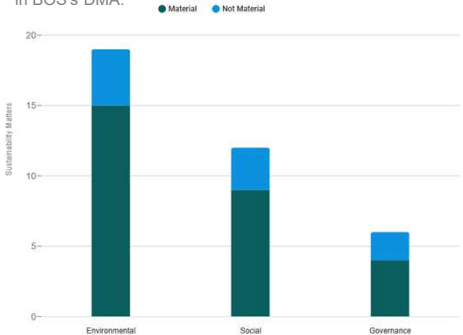
In late 2024, BOS conducted a preliminary DMA in line with the ESRS Standards which were adopted in mid-2023. On the basis of the company's own activities, material sustainability matters were determined in the standards E1 Climate change, E5 Circular economy & resource use, S1 Own workforce, S2 Workers in the value chain and G1 Business conduct.

Additional potential sustainability matters were identified under the standards E2 Pollution, E3 Water and marine resources, E4 Biodiversity & ecosystems, and S3 Affected communities along the value chain, which could not be comprehensively examined on the basis of data available at the time of the assessment.

BOS will continue to collect further information in order to conduct a final assessment of these potential matters, taking the revised ESRS due in late 2025 into consideration.

Preliminary assessment

The graph below shows the quantity of topics that were considered material and not in BOS's DMA.



Environmental Information

E1 Climate change

Transition plan for climate change

The BOS targets for reducing greenhouse gas emissions are aligned (but not yet approved) with the SBTi, which focuses exclusively on corporate climate protection measures and helps companies to set targets for reducing greenhouse gas emissions in order to limit global warming to well below 2°C, ideally to 1.5°C, as envisaged in the Paris Agreement.

The group's sustainability goals have short (1-2) / medium (3/9) and long-term (10+ years) targets.

In line with the Paris Agreement, BOS is aiming for net zero emissions by 2050, with significant progress to be made by 2030.

BOS is in a lower-emission sector, but still has an aggressive de-carbonisation plan.

By 2030, BOS aims to reduce total Scope 1 and 2 CO₂ emissions by >70% (base year 2018) and make all our sites net carbon neutral by 2035.

Many small improvement steps are necessary to reduce total CO₂ emissions. The measures that will have the greatest impact are switching to carbon-neutral electricity, increasing the energy efficiency of machines and production facilities and preventing compressed air leaks. Improving energy efficiency throughout BOS's operations is one of the most effective levers for reducing emissions, as it reduces the energy required to produce goods.

Achieving a carbon-neutral supply chain by 2039 is one of the bigger challenges, as this depends on both upstream and downstream supply chains decarbonising their operations, which BOS can influence but does not have complete control over.

E1 Climate change

Transition plan for climate change

The most important levers for decarbonisation along the value chain are:

- Working with BOS suppliers to reduce their carbon emissions, including incentivising the adoption of environmentally friendly technologies and practices
- Sustainable procurement, i.e. purchasing raw materials from sources that have a low carbon footprint or are certified as sustainable (e.g. FSC-certified wood)
- Improving transport efficiency, e.g. by optimising container space utilization & delivery routes or switching to low-carbon means of transport (e.g. electric trucks, rail)
- Reducing packaging by minimising packaging waste and opting for sustainable packaging materials to reduce the environmental impact of products throughout their life cycle.

In order to reduce CO2 emissions, BOS is switching from fossil fuels (coal, oil and natural gas) to clean energy sources such as solar, wind, water and geothermal energy and increasing the proportion of self-generated electricity with the help of photovoltaic systems.

In addition to the PV systems already realised at sites in Germany, Hungary and China, a new PV system was commissioned at the Tychy site (Poland) at the end of 2024. The installation of new arrays is planned for the sites in Klášterec (Czech Republic) and Arad (Romania) in 2025. BOS' target is to have self-generating power capacity of more than 2500 kW peak by 2031

The construction of further new systems at other locations and capacity expansions at existing locations are planned in a medium-term investment programme.

Processes that run on fossil fuels are to be replaced by alternatives that run on clean energy. In the short term, this means that company vehicles will be replaced by PHEVs and BEVs, while PHEVs will be gradually phased out. In the medium to long term, the aim is to switch from gas heating systems to ground-source (GSHP) or air-source heat pumps (ASHP).

BOS is introducing a zero-waste initiative to improve waste separation worldwide and reduce the amount of waste sent to landfill.

BOS's research and development department endeavours to design products that make greater use of recycled or sustainable raw materials, using design and manufacturing techniques that facilitate disassembly, recycling and reuse, thereby reducing waste and improving the recyclability of materials.

The intention is to complete the transition from fossil-fuelled electricity to renewable sources across the Group by the end of 2025. At locations where the supply of renewable energy from the local electricity grid is currently limited, certificates of origin and I-REC (International Renewable Energy Certificates) will be procured in addition to the expansion of own PV capacities, which can be used to offset emissions in accordance with Net Zero and other standards.

As with most industrial companies, the majority of emissions can be found in the value chain. With the help of a special ESG software programme, a start has been made on calculating these Scope 3 emissions. This task should be completed in time to set absolute reduction targets for Scope 3 emissions by the end of 2025.



E1 Climate change

Adapting to climate change

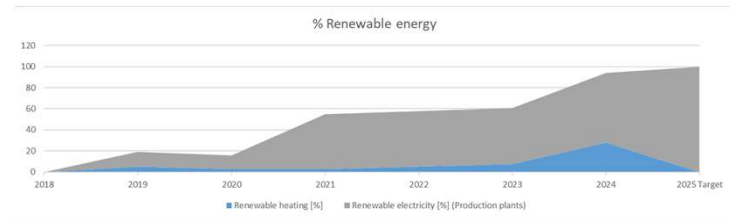
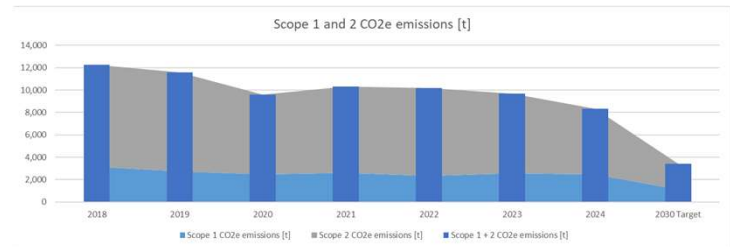
Climate change is leading to an increase in the severity and frequency of extreme weather patterns and the spread of extreme events to geographical areas that were previously unaffected. Examples include tornadoes, cyclones, hurricanes, typhoons, heavy precipitation (rain, hail, snow), flooding (coastal, alluvial, groundwater), storms (snowstorms, dust storms and sandstorms) and droughts. All of these events can lead to material damage to buildings and production facilities, possible interrupt operations, supply chains, affect many people and their livelihoods.

Although individual BOS sites have occasionally been affected by extreme weather events in the past, the risk analysis concludes that it is unlikely that a significant number of sites will be affected at the same time. There is therefore no significant risk to business operations from the acute risk of climate change.

Of course, climate change not only leads to acute risks, but is by nature a chronic issue. One of the most noticeable long-term impacts expected is sea level rise. In many scenarios, if CO₂ emissions are not reduced, several low-lying, densely populated areas around the globe are at risk of flooding. The BOS site in Taicang, China, is of particular interest here. In some scenarios, a large part of the greater Shanghai area will be under water by the middle of this century. The Chinese authorities are not expected to stand idly by in the face of this environmental threat. Some coastal regions in other industrialised countries are already below sea level. The situation will need to be closely monitored over the coming decades.



Emissions data	2018	2019	2020	2021	2022	2023	2024	2030 Target
Scope 1 CO ₂ e emissions [t]	3,133.63	2,720.34	2,456.23	2,608.30	2,312.23	2,533.72	2,464.60	1,110.90
Scope 2 CO ₂ e emissions [t]	9,139.77	8,874.09	7,149.90	7,713.51	7,860.34	7,159.28	5,887.62	2,311.47
Scope 1 + 2 CO ₂ e emissions [t]	12,273.40	11,594.43	9,606.13	10,321.81	10,172.57	9,693.00	8,352.22	3,422.37
Energy data	2018	2019	2020	2021	2022	2023	2024	2030 Target
Power consumption [kWh]	29,321,941	27,061,857	25,762,141	25,735,985	28,710,243	26,761,000		
Heat consumption [kWh]	7,165,387	7,225,627	8,788,696	7,563,889	7,513,844	8,367,702		
Energy data	2018	2019	2020	2021	2022	2023	2024	2025 Target
Renewable heating [%]	5.4	2.7	2.9	5	7.6	28		
Renewable electricity [%] (Production plants)	14	13	52	53	53	66		100





E2 Pollution ESRS

As of 2025 all BOS production sites are certified in accordance with the ISO 14001 environmental management standard. The use of hazardous substances is closely monitored.

BOS suppliers are expected to take a precautionary approach to environmental issues, take initiatives to promote greater environmental responsibility and encourage the development and diffusion of environmentally friendly technologies. Emphasis is placed on both the use of renewable energy and the continuous reduction of greenhouse gas emissions.

The supplier must ensure optimum environmental protection in all phases of production. This includes a proactive approach to avoid or minimise the consequences of accidents that could have a negative impact on the environment (e.g. ensuring air quality). Particular importance is attached to the application and further development of energy and water-saving technologies as well as the preservation of water quality - characterised by the use of strategies for waste & emission reduction, reuse & recycling.

All products manufactured along the supply chain must fulfil the environmental standards of their market segment. This includes the entire product life cycle and all materials used. Chemicals and other substances that could pose a risk if released into the environment must be identified. A hazardous substance management system must be set up for them so that they can be safely handled, transported, stored, reprocessed or reused and disposed of using suitable procedures.

BOS buys micro-plastics as a raw material which is converted in to plastic parts within the in-house injection moulding and blow moulding production facilities (3,591 tonnes were purchased in 2023, and a further 5.5% were generated from closed-loop recycling).

During the production processes, the micro-plastics are melted and moulded into plastic parts that are no longer small enough to be classified as micro plastics. Scrap and sprues from the injection moulding process are mainly sold on to recycling companies in the form of non-microplastics. A small percentage is ground back into microplastics, but then reprocessed into larger parts.

E3 Water and Marine Resources

BOS has no processes which have high water demand or which release contaminated wastewater into environment. BOS does not extract groundwater as it only uses water supplied from utility companies, but still monitors measures water usage for its own operations worldwide and attempts to continuously optimise consumption. Some sites in Mexico, China and Germany are located in areas with high water stress. However, as water is primarily used for domestic purposes in the buildings, the environmental impact resulting from water consumption is classified as low.

No marine resources are utilised at BOS.

E4 Biodiversity and Ecosystems

Over the last 70 years, worldwide biodiversity has declined at an alarming rate, with almost 3/4 of species populations lost according to some reputable sources. As the interdependence of ecosystems and their impact on the environment becomes better understood, their conservation is increasingly important.

In early 2000's, as an environmentally conscious company, the BOS Group implemented an environmental management system to help protect the environment.

Part of the environmental commitment is the proactive avoidance of harmful effects on the environment in all activities, taking into account biodiversity, soil quality, land use, deforestation and animal welfare. This applies both to BOS's own operations and to BOS suppliers.

The BOS Group endeavours to procure all natural resources responsibly, and this is also required of suppliers in compliance with internationally recognised standards. BOS own sites are located exclusively within existing urban and industrial settlements and are non-intrusive by nature. All sites within 70 kilometres of Ramsar-protected wetlands and within 50 kilometres of designated Key Biodiversity Areas (KBA) were reviewed. The analysis showed that no activities have a negative impact on ecosystems and protected species.

E5 Resource Use and Circular Economy

The BOS Group works closely with its customers throughout the design, operation and procurement process to increase the circularity of material use. BOS is not only concerned with manufacturing processes that facilitate the recovery of valuable resources at the end of life, but also with the substitution of traditional materials with sustainable natural resources. Efforts are being taken to increase the proportion of recycled materials in BOS products

Around 2/3rd of waste is currently recycled, which represents a significant improvement compared to past years. However, the proportion of recycling is not homogeneous across all locations and types of waste and can still be improved in these two areas. The aim is not only to reduce the amount of waste sent to landfill by 50% by 2035, but also to reduce the amount of avoidable waste by the same amount.



Social Information

S1 Own Workforce

The total number of employees as at 31 December 2024 was 5,931 (previous year: 5,993). This figure is reported in full-time equivalents (FTEs).

S1-6 Characteristics of the undertaking's employees

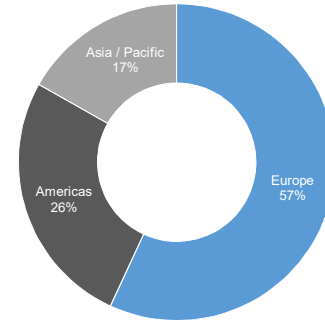
No. Employees: Contracts	
Permanent employment contracts	5,313
Fixed-term employment contracts	618
Temporary workers (non-employees)	349
Total (including temporary workers)	6,280

NB: BOS does not utilize non-guaranteed hours contracts.

No. Employees: Gender	
permanent employment contracts Female	2,692
permanent employment contracts Male	2,613
fixed-term employment contracts Female	277
fixed-term employment contracts Male	349
Total Female Employees	2,969
Total Male Employees	2,962
Total (without temporary workers)	5,931

S1 Own Workforce

Geographical Distribution of Own Workforce					
Hungary	1,361	Mexico	1,581	China	871
Romania	693	USA	70	Cambodia	158
Poland	562			S. Korea	16
Germany	505			Japan	12
Czechia	452				
Europe	3,573	Americas	1,651	Asia	1,057



With 5,931 employees on three continents at 17 locations, the BOS Group relies on global collaboration and internationally mixed teams with over fifty per cent female employees and a healthy age structure and diversity. In 2024, 10.6% of employees at the locations were foreign nationals (previous year: 10.1%).

Social Information

S1 Own Workforce

S1-6 Characteristics of the undertaking's employees

Fluctuation	
New Entries (permanent and fixed-term contracts)	1,935
Exits (permanent and fixed-term contracts)	2,219
Average no. of total employees (permanent and fixed-term)	5,931
Fluctuation Rate	37.4%

S1-9 Diversity metrics

No. Employees: Age	
Under 30 years	1,328
30-50 years	3,251
from 51 years	1,353
Total (without temporary workers)	5,931

S1-12 Persons with disabilities

Severe disabilities	
Employees with severe disability (without temporary worker)	43
Quota	0.7%

S1-14 Health and safety metrics

Work accidents	
Number of work related accidents	39
Number of days lost because of work accidents	1,101
Work days * own employees	1,477,271
Accident rate	0.07%

S1 Own Workforce

In preparation for the CSRD reporting obligation, an analysis of accidents at work and sick days was prepared for the first time in 2024.

BOS offers extensive further education and training measures as part of the 'BISS' programme (BOS internal training system).



S1 Own Workforce

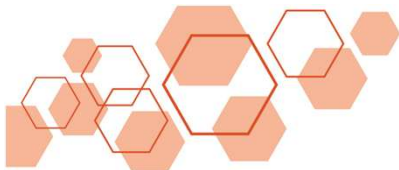
Thanks to the international composition of the management team, BOS benefits from experience from different cultures and can react flexibly to global challenges as well as local market requirements. At the company headquarters, a conscious effort is made to ensure that employees from the countries in which BOS operates are represented in the management teams. BOS benefits considerably from their local knowledge and thus improves cooperation with colleagues on the ground. BOS favours global cooperation and internationally mixed teams with employees from a total of 24 countries.

BOS is convinced that the sustainable success of the family business depends to a large extent on a value-based corporate culture and that each individual employee makes an important contribution to the company's success. In 2024, BOS introduced a revised set of values. With the (further detailed) five core values, Empowered, Aligned, Ambitious, Passionate, Authentic, this represents the basis for efficient and, as far as possible, self-determined cooperation between all employees.

BOS takes its responsibility towards its employees particularly seriously and is committed to respecting and complying with the internationally recognised human rights of all employees and third parties. BOS aims to ensure that its working conditions exceed the minimum standards and that no human rights violations are committed.

Personal responsibility

All employees of the BOS Group are expected to comply with the legal provisions and company guidelines, whereby all managers are particularly called upon to fulfil their role model function. The personal dignity of each individual must be respected and protected. All managers are called upon to prevent violations of this code in their areas. Every employee must be expressly made aware of these rules.



S1 Own Workforce

Equal opportunities / Ethical recruitment / Protection against discrimination

As a globally active company, BOS promotes diversity within the company and cooperation with employees and partners of different cultures, mind-sets or nationalities and is convinced that successful cooperation is only possible with mutual respect and consideration for the individual. Employees are understood to be both permanent internal employees and freelance or external employees.

No discrimination, harassment, sexual harassment or other forms of discrimination against any employees on the grounds of origin, nationality or gender, age, skin colour, religion or ideology, sexual identity, disability, illness or pregnancy is tolerated.

The same equality of opportunity is maintained both in the search for new employees and during the employment relationship. Potential employees are neither deceived nor cheated about the nature of the work. A recruitment fee is never charged and identity documents are never stolen. At the beginning of the recruitment process, applicants receive a written employment contract in a language they understand, which clearly and honestly sets out their rights and obligations.

Forced Labour / Child Labour / Freedom of choice

No form of forced or compulsory labour is tolerated. In accordance with the ILO core labour standards, the use of forced labour or unlawful compulsory labour is strictly rejected.

No form of child labour is tolerated. In accordance with the ILO core labour standards, the minimum age for employment is observed and child labour is strictly rejected. Children are only employed after the end of compulsory schooling or from the age of 16 at the earliest, so that children are not inhibited in their development and their safety and health are not impaired.

All employees have a free choice of employment. They may terminate their employment relationship at any time by giving reasonable notice.

Freedom of association and the effective recognition of the right to collective bargaining are upheld and ensure that all employees can openly discuss working conditions with the company management without having to fear any disadvantages. BOS respects the right of all employees to organise, join a trade union, appoint a representative and be elected to one.

S1 Own Workforce

Forced Labour / Child Labour / Freedom of choice

BOS culture is characterized by trusting and constructive cooperation with the respective employee representatives. The common goal is to maintain sustainable cooperation for the benefit of the company and its employees.

The remuneration and social benefits for all employees comply with the basic principles regarding minimum wages, applicable overtime regulations and statutory social benefits. Working hours and non-working hours comply at least with the applicable laws, industry standards or the relevant ILO conventions, whichever is stricter. BOS ensures equal pay for equal work regardless of gender.

The applicable national working time regulations are observed worldwide. In addition, the working time regulations describe the applicable principles regarding rest periods, time off, vacation and work-life balance as well as possible sabbaticals.

Professional development and qualification are based solely on personal performance, individual ability and personal aptitude. Employees are rewarded for their individual or collective performance in accordance with local principles.



S1 Own Workforce



Health, safety and environmental protection in the workplace

Globally applicable occupational health and safety laws are consistently complied with worldwide. With the management system for the environment, safety and health at work (USGA), which includes the occupational health and safety management system in accordance with ISO 45001 and the environmental management system in accordance with ISO 14001, the company also implements its own standards to improve occupational safety and reduce the risk of accidents.

BOS is thus committed to complying with the highest occupational safety requirements, regardless of whether lower requirements would be permissible in each country.

Everyone shares responsibility for protecting people and the environment. It is the duty of all employees to maintain their workplace in a proper and safe condition, to protect the environment and to use available resources sparingly and carefully.

S2 Workers in the value chain

Health and safety in the workplace

As an employer, the supplier guarantees health and safety at the workplace at least within the framework of the applicable national regulations and supports continuous further development to improve the working environment.

Ethical recruitment

Potential employees must not be deceived or defrauded by suppliers about the nature of the work. They must not be charged recruitment fees, and their passports and other government-issued identification documents must not be taken away, damaged, hidden or denied access to them. At the beginning of the hiring process, workers must receive a written contract or employment notice in a language they understand that clearly and honestly states their rights and responsibilities.

Rights of minorities and indigenous peoples

Suppliers must respect the rights of local communities to adequate living conditions, education, employment, social activities and the right to free, prior and informed consent (FPIC) to developments that affect them and the land on which they live, with particular attention to the presence of vulnerable groups.

Private or public security forces

Suppliers shall not hire or use private or public security forces to protect the business project if the use of security forces may lead to human rights violations due to lack of training or control by the company.

Land rights and forced eviction

Suppliers must avoid forced evictions, deprivation of land, forests & waters when acquiring, developing or otherwise utilising land, forests & waters.

Women's rights

Suppliers must ensure equal employment opportunities and commit to equal pay for equal work.

S2 Workers in the value chain

Diversity, equality and inclusion

Suppliers must develop and promote an inclusive culture where diversity is valued and celebrated and where everyone can contribute and realise their full potential. Suppliers should promote diversity at all levels of the workforce and leadership, including boards of directors.



S3 Affected Communities

Civil and political rights of communities

BOS respects and honours the rights of local communities to adequate living conditions, education, employment, social activities and the right to free, prior and informed consent (FPIC) to developments that affect them and the land on and in which they live, with particular attention to the presence of vulnerable groups.

However, it is noted that the main actors depriving affected communities of their freedom of assembly and expression, as well as the persecution of human rights defenders in general and in the past, are nation states rather than corporations. BOS acts in accordance with the laws of the territories in which it operates and does not deny anyone access to freedom of expression or opinion. The same is expected of suppliers.

The non-governmental organisation rates countries around the world according to a general freedom score. BOS notes that 7 of the 11 countries in which BOS is active were classified as free (score above 80), two as partly free (Mexico and Hungary) and two (Cambodia and China) as not free. China in particular (with a score of 9 cf. Japan with 96) is viewed critically, but is also one of the European Union's two largest trading partners with an annual trade volume of € 739 billion in 2023 (German Federal Statistical Office).

BOS does not see it as the task of individual companies to interfere in the domestic politics of the host countries and notes that the dialogue between the Chinese and European authorities on common interests and differing views is conducted at the highest level.

Economic, social and cultural rights of communities

With the exception of Cambodia, which will be discussed later, all BOS sites are located in developed G20 economies (five EU member states and five large non-EU economies) where access to adequate housing, water, food and sanitation is commonplace and generally not jeopardised or affected in any way by our activities.

BOS Tier 1 suppliers are also mostly located either in G20 member states or in advanced economies such as Switzerland. Exceptions are a handful of suppliers in Serbia, which is categorised as a middle-income developing country, and Cambodia.

While the extent to which existing legal protections are effectively enforced may vary from country to country, BOS does not contribute in any way to illegal land appropriation, nor does its products and activities compromise personal or community safety.

The United Nations currently classifies Cambodia as a least developed country, although the rapidly growing economy, which has doubled in size over the last ten years, already **fulfilled** the criteria for promotion to the next higher status in 2021. Manufacturing is largely centred in the capital Phnom Penh, where the BOS factory is located. The company pays wages in line with the living wage estimated by the Anker Research Institute and comparable to a recent settlement between the garment industry and the National Minimum Wage Council. BOS has not identified any impact on the economic, cultural and social rights of the affected communities.

Special rights of indigenous peoples

BOS respects the rights of indigenous peoples (as defined by ILO 169) and expects its business partners to do the same. No impacts on indigenous peoples have been identified as a result of BOS business activities.



S4 Consumers and End-Users

Information-related impacts on consumers and/or end users

All BOS sites are certified in accordance with the quality management standard DIN ISO 9001:2015 and all production sites are certified in accordance with the automotive quality management standard IATF 16949:2016. In addition, BOS is subject to comprehensive quality testing by commercial customers, with whom it works together to provide all relevant and necessary product information. All customers and end users receive sufficient product information.

Personal safety of consumers and/or end users

In addition to the ISO 9001:15 and IATF 16949:2016 certifications, all sites are certified to the leading international standard for health and safety management ISO 45001:2018, with the exception of the plant in Phnom Penh, which is currently undergoing the certification process.

Certain BOS interior trim products such as luggage nets are safety-relevant. During the development phase, these are subjected to extensive testing, including exposure to a wide range of temperatures, simulated lifetime use tests in the laboratory, destruction tests and crash tests to ensure that they meet the highest product safety requirements. There is no known case in which a faulty BOS product has led to personal injury.

However, in order to consider a worst-case scenario, the company has comprehensive liability insurance with cover of up to €60 million per claim.

As a manufacturer and supplier of automotive components under the BOS brand and of leisure accessories under the Atera brand, BOS cannot imagine any negative impact on the social inclusion of consumers.

Examples of certification held within BOS



Governance Information

G1 Business conduct

The Managing Directors are the management body with primary responsibility for corporate policy. Specialised teams from all areas of the company report either directly to the Executive Board or in cooperation with the global sustainability management team on a regular basis. Progress on all CSR topics is reported via the Sustainability Drive page on the BOS global intranet.

Behavioural expectations are communicated to all employees and business partners through a separate Code of Conduct and the Code of Conduct for Suppliers.

An external specialist for compliance expertise supports the Executive Board and management team in developing and monitoring modern compliance standards to combat, eliminate and prevent incidents of corruption and bribery.

In 2024, a dedicated whistle-blower platform was introduced throughout the company in 12 relevant languages, from English to German and Khmer. The anonymous system is open to all business partners and their employees as well as other interested and affected stakeholders.

All reported incidents are analysed by a dedicated team (under NDA) supported by an external compliance consultant.

An official grievance mechanism has also been developed and documented, which is to be introduced throughout the company in the course of 2025.

Whistle-Blower

Concerned parties who feel unable to address their concerns, tips, fears or complaints locally or who are unable to find appropriate support, can contact us via the following channels (also anonymously):

Our whistle-blower system can be accessed by scanning the following link:



Whistle-blower portal BOS

Alternatively parties can get in touch with a Managing Director or the following contacts directly:

Vice President People & Culture Int.
BOS GmbH & Co. KG
Ernst-Heinkel-Straße 2
D 73760 Ostfildern
Germany
Phone: 49 0 711 9360 1522
Email: hinweisgeben@bos.de

Executive Vice President Supply Chain
BOS GmbH & Co. KG
Ernst-Heinkel-Straße 2
D 73760 Ostfildern
Germany
Phone: 49 0 711 9360 1646
Email: hint@bos.de



Outlook on the sustainability report

This sustainability report has been prepared following the outline of the European Sustainability Reporting Standards (ESRS) adopted by the European Union in July 2023. These standards are currently undergoing a revision process as part of the EU's Omnibus simplification package. Until the final streamlined ESRS are adopted by the EU, we will continue to align our sustainability reporting to EU standards, and will strive to expand both the qualitative and quantitative aspects of the report in preparation for the final ESRS implementation in 2027.

Through a transparent reporting system, all employees are informed about our strategy and goals. Active communication with employees sharpens awareness of quality and processes as well as the relevant topics.

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