Sustainability Statement 2025

of the BOS Group

Content

Letter from the Board

The world in which we operate is increasingly interconnected, with the actions of individuals, organisations and governments having far reaching impacts. Rising geopolitical tensions and global uncertainty extend well beyond national borders and create a challenging environment for businesses. Against this backdrop, it is more important than ever to maintain momentum, safeguard integrity and ensure that good intentions are consistently translated into responsible business practices.

BOS' top management recognises that long term business success is inseparably linked to the wellbeing of communities and the health of the planet. BOS is therefore committed to embedding environmental, social and governance (ESG) principles at the core of its business activities, with the aim of making a positive contribution to society and the environment while supporting sustainable, long term growth.

Within its own operations, BOS has made measurable progress in reducing greenhouse gas emissions, conserving natural resources and managing waste responsibly. All BOS locations are expected to continuously identify and implement innovative solutions to minimise environmental impacts and support the transition to a low carbon economy. This commitment extends equally to social responsibility toward employees, business partners and the communities in which BOS operates. BOS promotes fair, inclusive and equitable labour practices and recognises that its decisions and actions directly affect a wide range of stakeholders.

Sustainability is not a new concept at BOS; it has been an integral part of the company's strategy for many years. BOS has learned that a successful sustainability transition cannot be achieved if responsibility is perceived as belonging to only a few individuals or functions. Instead, it requires collective ownership across the organisation. This philosophy is reflected in the BOS motto, "Consider sustainability in every decision you make", which encourages employees to reflect on potential negative impacts and actively seek more sustainable alternatives in their daily work.

Transparency, accountability and ethical behaviour are cornerstones of BOS' corporate governance framework. The Board of Directors and management are committed to conducting business with integrity and in the best interests of all stakeholders. By integrating ESG principles into corporate strategy and operational decision making, BOS aims to create long term value for shareholders while contributing to a sustainable future.

As part of its continuous improvement approach, BOS has enhanced energy efficiency and further reduced emissions across its operations. While these achievements represent important progress, BOS recognises that additional opportunities remain and that sustained effort is required to realise them. Performance against ESG objectives is regularly monitored and reported, including through established automotive industry disclosure frameworks such as CDP, EcoVadis (group wide) and SAQ (location based).

In addition to improving its own operations, BOS places strong emphasis on compliance with statutory due diligence obligations throughout its supply chains. This is particularly relevant with regard to environmental and social standards and the protection of human rights, including in the sourcing of raw materials. Continued progress in sustainable procurement practices and the development of circular economy approaches are therefore essential to strengthening BOS' responsible business practices.

Sustainable manufacturing depends on resilient and responsible supply chains. BOS works closely with its first tier suppliers to promote sustainability best practices, covering environmental management, ethical labour standards and efficient resource use, and expects these principles to be applied throughout the broader supply chain.

Key BOS goals include:

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

BOS Managing Directors 2025 (from left to right): Marcel Lehmann (COO), Andreas Huck (CFO), Ivo Luginbühl (CSPO)

Highlights 2025

Self-produced power increased by

1099 kWp

which brings the total to 2,229 kWp which is generating approx. 7.7% of total yearly electricity consumption.

Scope 2 GHG emissions reduced to

0 t CO2e

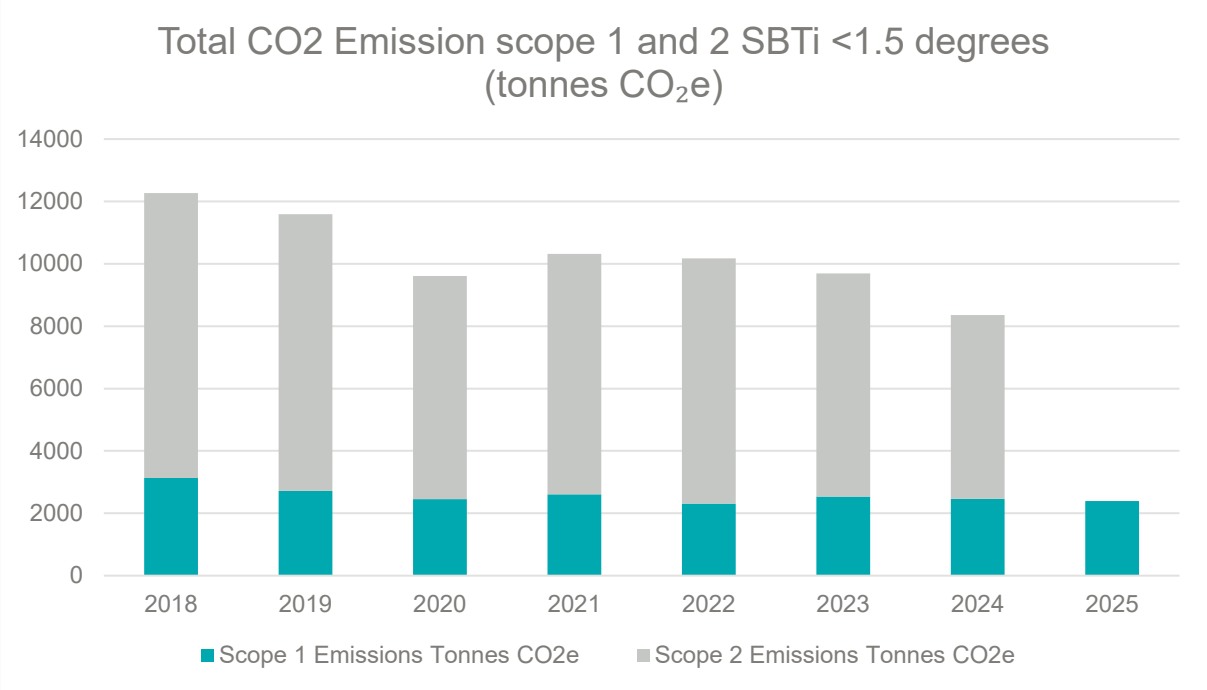
compared to 2024, scope 2 emissions, have been reduced by 5,887 t CO2e

Water consumption reduced by

15,955,287 litres

Zero-waste reduced by

157 tonnes



ESRS 2 General Information

About the Sustainability Statement

The sustainability statement covers the entirety of the BOS organization and the upstream and downstream value chain. The scope of the consolidation of the organization is the same as for the financial statements.

The upstream value chain is global and highly fragmented, with limited access to primary data from individual suppliers and sub-suppliers. As a result, the sustainability statements focus on a sectoral and geographical risk analysis to identify and address material sustainability issues, by mapping high-risk sectors and regions based on ESG criteria relevant to the ESRS standards.

The sustainability statement also covers the downstream value chain, which primarily consists of major automotive manufacturers. These partners are subject to robust public disclosure and already publish their own ESRS-aligned sustainability reports. This transparency enables the company to integrate their published conclusions on their environmental, social, and governance (ESG) performance into its own reporting. It is worth mentioning that the nature of the business relationship, which is dominated by the customer, limits the extent to which BOS has leverage over many ESRS topics relevant to the downstream value chain.

BOS has not made use of the option to omit information regarding protecting intellectual property or know-how.

Whilst the company is based in a country that allows for the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a (3) and 29a (3) of Directive 2013/34/EU, it has not made use of this exemption.

This report is currently being prepared on a voluntary basis, and was prepared on the basis of, and in partial application of the ESRS Set 1. The company is not yet subject to the CSRD.

FY 2025 has been used as a test run for the first mandatory report in FY 2026, working on the assumption that the German government will implement the CSRD before the end of December 2026. As the applicability of the EU Taxonomy is not felt to be relevant to the BOS business model, the sustainability statement for 2025 does not include the corresponding disclosures.

Business Model, Strategy and Value Chain

Business Model

BOS is a global company specializing in the development, manufacturing, and distribution of innovative systems and components for the automotive industry. The company develops and manufactures a diverse range of - mainly interior trim - products for the automotive industry, including luggage cover systems; sun protection systems both manual and electric; panoramic roof systems; armrests, upholstery and trim parts; cargo management systems; restraining nets; electric charging ports and carrier systems.

BOS Products (from left to right): Electric charge port, armrest, side window sunshade, luggage cover

The company supplies most European, American and Asian car manufacturers, global system integrators and commercial vehicle manufacturers.

To ensure the reliability and integrity of its sustainability reporting, the company uses a dedicated ESG software tool to systematically collect, record, and evaluate relevant data. The views of stakeholders are mainly integrated via internal proxies and supplemented by desktop research conducted by the Global Sustainability Management (GSM) team. Internally, the company draws on sources such as the company intranet and its ERP system (SAP). Externally, relevant information is identified using AI-assisted searches of UN, government, and NGO online databases, customer ESG rating networks and specialized questionnaires, as well as other media sources, and with the support of specialized consultants. Throughout this process, the company maintains robust controls to secure data quality, accuracy, and confidentiality.

In the upstream value chain, BOS collaborates with a diverse range of suppliers to procure materials and components essential for its manufacturing processes. The company's global supplier base includes over one thousand partners.

The company's products are integrated into various vehicle models, enhancing functionality and user experience. Locations are chosen to meet the demands of its global clientele, with engineering sites located to optimize communication during the product development phase and manufacturing locations sited across the globe to maximize supply chain efficiency to delivery sites in Europe, Asia and North America.

The company's position in the value chain is that of a Tier-1 supplier, directly providing automotive components to original equipment manufacturers (OEMs). This role necessitates close collaboration with both suppliers and customers to ensure seamless integration of products and adherence to industry standards.

The company is neither active in the fossil fuel sector, the production of chemicals or weapons, nor the tobacco industry.

Strategy

BOS sustainability goals apply across the entire organization and product range ensuring compatibility with diverse customer expectations. As the company’s major customers have set net zero targets between 2039 and 2050, BOS aligns its own ambitions with the most stringent of these deadlines. Given the global nature of its operations and impacts, the company’s goals are not confined to specific regions but are implemented uniformly worldwide. The company strives to meet the expectations of its key stakeholders, whose priorities are largely homogenous, ensuring its sustainability objectives remain relevant, ambitious, and responsive to their needs.

The company’s primary sustainability objective is the decarbonization of its entire value chain. The uniformity of customer expectations and product applications enables a consistent, global strategy to reduce emissions and enhance sustainability performance across all markets and operations. This goal does not require a repositioning of the company, as its existing product range – already drive train agnostic – does not cause material negative impacts beyond greenhouse gas emissions regarding climate change mitigation.

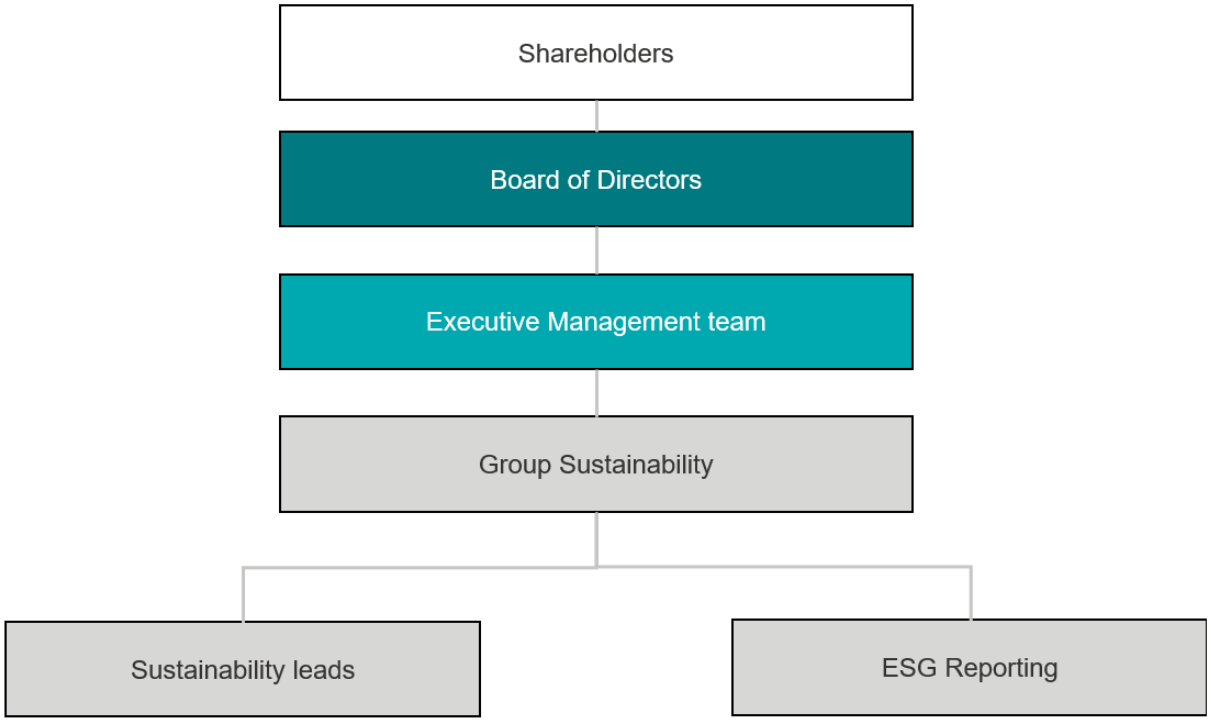
Sustainability Governance

The company has a dual board structure with a management board comprising three Managing Directors (COO, CFO, CSPO) and a supervisory board (Beirat) composed of one representative for each of the family shareholder groups, one for the institutional shareholder, one independent external advisor and one independent observer.

The monitoring of impacts, risks, and opportunities has been delegated by the board to the Global Sustainability Management team.

Responsibility for the implementation of policies set by management and ensuring compliance with regulatory requirements, as well as the management of impacts, risks, and opportunities lies with the company's senior management team which consists of function leads and plant management.

The Global Sustainability Management team conducts a structured progress review with each key function and major location every month and reports to the board in the person of the COO on a monthly basis.



Sustainability Governance Structure

The company's targets related to material impacts, risk and opportunities were suggested by the Global Sustainability Management team to the board on the basis of the views of external and internal stakeholders. After board review, detailed, approved targets were published in the company intranet / sustainability drive. Key metrics such as GHG emissions, waste generation and water consumption are collected in a dedicated sustainability management software and reported as part of the COO review meetings.

The oversight of sustainability relies on a mix of internal expertise and external support. Key areas include:

- Sustainable Development and Policy:
  The Global Sustainability Management team (GSM) provides guidance on balancing environmental, social, and economic factors.
- Climate Change and Carbon Management:
  The company accesses expertise in carbon accounting, energy efficiency, and emissions reduction, with support from external advisors as needed.
- Circular Economy and Resource Efficiency:
  Operational teams and consultants work on waste reduction, recycling, and sustainable material use.
- Corporate Social Responsibility (CSR) and Ethics:
  CSR resources and external advisors address stakeholder engagement, labour rights, and ethical practices.
- Environmental and Social Risk Management:
  Professionals with experience in ESG frameworks and regulatory compliance assist in risk assessment and reporting.

The company is committed to developing these skills through ongoing training and collaboration.

The Global Sustainability Management Team meets with both COO and CFO on a monthly basis and informs them on progress and necessary actions in their respective areas of responsibility.

Policies to Govern Sustainability

BOS has established an environmental policy which focuses on the pro-active avoidance of harmful effects on the environment in all the company's activities and along the upstream value chain.

Keystone of the company's environmental strategy is the reduction of Greenhouse Gas Emissions (GHG). The company's policy framework also describes general commitments and is not restricted to material impacts, risk and opportunities.

General policy commitments are addressed in the BOS Code of Conduct, which outlines the company's zero tolerance of human rights abuses and its commitments to offering a fair, safe and equitable place of work.

The senior level responsible for the implementation of these strategies is the management board.

The BOS Group is committed to respecting internationally recognized human rights and also expects business partners to adhere to human rights, in particular the UN Global Compact, and actively work towards compliance with and implementation of these principles along the value chain. Generally accepted good practice contained in the sustainability policies of key stakeholder groups such as customers, investors and shareholders have been taken into account when preparing the company's policies.

Risk Management in Sustainability Reporting

The risk management and internal control processes related to sustainability reporting are designed to ensure that BOS' sustainability performance is accurately and transparently reported while addressing any associated risks. These processes help manage compliance with regulations, frameworks, and stakeholder expectations.

The scope of risk management includes an annual climate and water risk assessment of each production site. To-date no material risks have been identified. The assessment covers primarily physical climate related risks.

Risk assessments for corruption and anti-trust issues were carried out by a third party.

Supplier risk analysis is carried out for environmental and social risks in the geographies and sectors where BOS and its Tier One suppliers are located, currently without direct interaction with upstream value chain actors.

Standardized data collection processes and validation checks are used to verify the integrity of reported information. Clear roles and responsibilities are assigned to designated personnel, ensuring accountability and segregation of duties throughout the reporting process. Documentation and audit trails are maintained to support transparency and traceability of all data and disclosures. Access to external expertise is utilized to uphold competence in sustainability reporting. Additionally, the company has conducted pre-assurance reviews with third party assistance and aligns its controls with relevant standards to prepare for external assurance and compliance.

Stakeholder Engagement

The ESRS distinguish between interested stakeholders (e.g. investors or business partners who have a legitimate interest in the company’s sustainability performance) and affected stakeholders (e.g. employees who are directly impacted by the company’s activities). The interests of both types must be taken into account in the materiality analysis and reporting.

Some key stakeholders are well known to the company and engagement already took place prior to the introduction of the CSRD. To ensure that all relevant stakeholder groups were identified, BOS conducted an AI assisted search of all potential interested and affected stakeholders.

The company first examined the nature of its relationship with each group of stakeholders and what level of information was available on the ESG relevant views of each group. On the basis of this data the need for direct engagement was assessed; if sufficient information is available in the public

domain there may be no additional benefit in attempting direct engagement. Additionally, the level of resources available to the sustainability team at BOS was considered in this decision.

Interested Stakeholders

- Investors: The M€150 Nordic Bond subscribers are key stakeholders, though their identities are not public.
- Shareholders: Shares are held by both private families (majority) and an investment fund.
- Customers: Predominantly multinational OEMs (e.g., BMW, Mercedes-Benz, Volkswagen, Volvo) drive ESG expectations through supplier codes, training, and rating tools (CDP, EcoVadis). The above OEMs together with JLR and HMC represent 65% of sales and were consulted as proxies for the remaining 35%.
- Financial Institutions: While banks are no longer key stakeholders post-2025 bond issuance, Commerzbank has been identified as a suitable proxy due to its long-term relationship and comprehensive ESG positioning.
- Insurance Companies: Marsh, the company's insurance broker, provides a credible proxy for the sector with its comprehensive ESG policies.

Affected Stakeholders

- Own Workforce: Over 5,700 FTE across three continents. Diversity in language, legal protections, and union representation presents challenges.
- Upstream Value Chain Workers: A highly diverse group with over 1,000 global suppliers.
- Downstream Value Chain Workers: Primarily employed by multinational OEMs with strong union representation-.
- Consumers & End-Users: Product safety and information are managed via IATF 16949 certification and OEM collaboration. B2C feedback is gathered through Amazon and trade press reviews.
- Protected Areas/Natural World: No direct impact identified via KBA and Ramsar database mapping.
- Whistle-blowers: All stakeholders have access to a multilingual whistle-blower platform, with cases reviewed by an independent ombudsman and internal committee.

The purpose of the company's stakeholder engagement is to gather actionable insights that inform its sustainability strategy, ensure transparency, and address material risks and opportunities. By integrating stakeholder feedback, BOS aligns its decisions with societal expectations and regulatory requirements, including ESRS and CSRD.

Stakeholder Engagement Process

For interested stakeholders, BOS leveraged proxy organizations to assess alignment with its ESG framework. The ESG policies of key financial partners—including the book runner Pareto Securities for the investors, Orlando Capital GmbH as representative of the institutional shareholding for the shareholders Commerzbank (financial institutions), and Marsh (insurance)—were mapped against the company's own policies. This process targeted both areas of alignment and potential gaps, ensuring BOS' ESG approach reflects the priorities of its financial and institutional stakeholders. For customers, the supplier codes of conduct and ESG expectations of major OEMs were similarly mapped to BOS' framework, reinforcing alignment with industry standards.

Engagement with affected stakeholders focused on direct and indirect channels. Own workforce engagement was documented through interviews with management teams at key sites in Hungary and China, with plans to expand to Mexico and HQ in 2026. For upstream and downstream value chain workers, direct engagement was impractical due to the scale and fragmentation of the supply chain. Instead, BOS relied on a risk assessment based on geographies and industries, conducted by external ESG experts, media analysis and will take into account any issues raised via the whistleblower portal, which is open to all interested and affected parties including workers in the value chain. No significant concerns were identified. Consumers and end-users were engaged indirectly

through OEM feedback channels and B2C reviews on platforms like Amazon for the Atera product range.

For protected areas and the natural world, a media analysis confirmed no climate or pollution-related issues linked to BOS activities, while the whistle-blower platform ensured all stakeholders had a channel to raise concerns. In 2025, no ESG-related reports were submitted via this platform, and all cases were reviewed by an independent ombudsman and internal committee.

This structured approach aims to achieve a BOS ESG strategy which is both comprehensive and responsive to the priorities of all stakeholder groups. ESG policies and requirements from some major stakeholder groups, in particular the OEM were communicated to the company well before CSRD and the first ESRS drafts were published. The topics of climate change mitigation, ethical labour practices, supply chain transparency, and community impact were consequently already taken into account in the company's policy and target framework before the first formal requirement for stakeholder engagement was introduced.

No significant topics were identified in the CSRD mandated stakeholder engagement process that were not already known to the company and considered in its policy framework.

The results of the stakeholder engagement process were communicated to the management board in regular meetings with participation of the Global Sustainability Management team and the Chief Operating Officer as responsible board member.

While the workforce may not be directly involved in high-level strategic planning, their perspectives are integral to the company's decision-making process. BOS engages with workers' representatives, conduct surveys, and maintain open feedback channels to gather insights on workforce needs and concerns. These inputs inform the ongoing review of the business model and strategy, enabling the company to address material impacts and adapt its approach in line with both employee expectations and sustainability commitments.

BOS is committed to respect internationally recognized human rights and expects the same from its suppliers in their own operations and their spheres of influence. BOS does not exert any influence on the rights, views or interests of workers in the supply chain. Regarding the downstream value chain, BOS is one of many suppliers to large multinational corporations and has - given the nature of the business relationship - no impacts on the workforce of these companies.

Material impacts brought to the attention of the company by workers in the value chain or their representatives would be taken into account. To date no topics have been raised by this group.

As a primarily B2B automotive supplier, the company's direct relationship with end-users is mediated through its OEM partners. However, BOS recognizes that the interests, views, and rights of consumers—including respect for their human rights—are ultimately reflected in the expectations and requirements set by OEM customers. The company's strategy and business model are designed to align with these expectations, ensuring that both products and processes contribute to the safety, quality, and sustainability of the vehicles used by end consumers. In the case of the company's Atera brand, some sales are carried out via B2C sales channels. Consumer views are gathered using online feedback left by end-users on Amazon and product reviews in the trade press.

BOS engages proactively with OEM partners to understand evolving consumer priorities, such as product safety, environmental impact, and ethical sourcing. This collaboration informs the company's internal policies, innovation roadmaps, and compliance frameworks. For example, BOS integrates OEM-driven sustainability criteria (e.g., circular economy principles, conflict mineral-free supply chains) into operations and requires the same from actors in its own supply chain. By embedding these considerations into the business model, BOS supports OEMs in meeting consumer expectations for responsibility, transparency, and respect for human rights

Double Materiality Assessment

The organization's double materiality assessment follows a structured approach to identify and prioritize both impact and financial materiality. The process begins with stakeholder engagement, gathering input from internal and external parties to capture a range of perspectives on sustainability issues. Data sources such as industry benchmarks, regulatory requirements, scientific research, and internal operational data are used to inform the assessment.

The methodology is based on the organization's experience and understanding of its operational context. This forms the basis for identifying material topics that reflect the organization's significant impacts on society and the environment, as well as the financial risks and opportunities it faces.

Assumptions used in the process are drawn from the organization's knowledge of industry challenges, internal risk management, and stakeholder expectations. These assumptions are documented and reviewed regularly to ensure they remain aligned with the organization's strategic direction and external developments.

The assessment considers both the company's impacts on people and the environment (impact materiality) and the potential financial effects on its performance and development (financial materiality). Topics are evaluated through internal analysis, expert consultations, and stakeholder feedback, focusing on:

- Impact Assessment: Identifying and evaluating the scale, scope, and irremediability of the company's actual and potential impacts.
- Risk and Opportunity Assessment: Analysing financial risks and opportunities related to sustainability, including regulatory, market, and operational factors.
- Prioritization: Ranking topics based on their materiality, using criteria aligned with ESRS requirements.
- Likelihood: Evaluating the probability of occurrence for each identified impact, risk, or opportunity, considering factors such as historical trends, operational context, and external conditions.

The company does not currently have a formal due diligence process for sustainability topics, but this assessment serves as a first step in systematically addressing material IROs. The results are documented and reviewed by management, with plans to refine the process as the company's sustainability reporting matures.

The organization's process for identifying, assessing, prioritizing, and monitoring risks and opportunities with potential financial effects includes a thorough consideration of the connections between its impacts, dependencies, and the associated risks and opportunities. This involves analysing how the organization's activities—both upstream and downstream—interact with environmental, social, and governance (ESG) factors, and how these interactions may give rise to financial risks or opportunities.

When assessing risks and opportunities, the organization evaluates their likelihood, magnitude, and nature of effects. Likelihood is determined by analysing historical data, industry trends, and expert input, while magnitude is assessed based on potential financial, operational, and reputational impacts. The nature of effects—whether direct or indirect, short-term or long-term—is also considered to ensure a comprehensive understanding.

At a relatively early stage in the process, it was recognized that potential financial risks were concentrated in the area of climate change adaptation and were generally long term in nature. The assessment of risk severity was therefore calculated against potential effects on Total Asset Value as a more appropriate indicator of long-term potential impacts.

The input parameters for the company's materiality assessment include internal operational and financial data, external industry benchmarks, and stakeholder feedback gathered through research and expert consultations. Materiality thresholds are based on the significance of impacts on people and the environment, as well as financial relevance to the company's long-term operations. Assumptions are documented and reviewed to address data gaps and evolving stakeholder expectations.

The decision-making process for determining material impacts, risks, and opportunities involves several steps. Initially, the ESG team compiles a list of potential topics based on stakeholder feedback, regulatory requirements, and internal data. These topics are evaluated using a scoring matrix within the Position Green sustainability management system which considers both impact materiality and financial materiality, according to the requirements included in ESRS 1.

The results of the assessment and the final list of material topics were reviewed with the support of third-party ESG experts. The process and its conclusions were documented and approved by senior management, providing a foundation for the company's sustainability reporting.

Environmental Social Governance

Sustainability subtopics by materiality

Dive into the materiality distribution of your ESRS subtopics.

Impact

Waste
Resource outflows related to products and services
Equal treatment and opportunities (Workers in the value chain)
Protection of Whistleblowers
Corporate Culture
Other workrelated rights (Workers in the value chain)
Management of relationships with suppliers payment practices
Other workrelated rights (Own workforce)
Working Conditions (Own workforce)
Corruption and bribery
Working conditions (Workers in the value chain)
Direct impact drivers of biodiversity loss
Resource inflows, including resource use
Equal treatment and opportunities for all (Own workforce)
Energy

Not material

Communities' economic social, and cultural rights
Pollution of soil
Impacts on the state of species
Personal safety of consumers and or end users
Impacts and dependencies on ecosystem services
Substances of very high concern
Social inclusion of consumers and end users
Pollution of air
Water
Impacts on the extent and condition of ecosystems
Pollution of water
Communities' civil and political rights
Substances of concern
Animal welfare
Microplastics
Information related impacts for consumers and/or end users
Climate Change Adaptation
Pollution of living organisms and food resources
Marine resources
Particular rights of indigenous communities
Political engagement and lobbying activities

Double

Climate Change Mitigation

Financial

E1 Climate Change

Subtopic	Impacts on People and Environment	Value Chain
Impact materiality	⊖ **Energy consumption (actual)**	own operations
Energy consumption	Fossil energy consumed during manufacturing and assembly of components and finished goods has a negative impact on the global climate and environment	upstream
	⊕ **Increasing production of renewable energy**	own operations
	Capacity of own produced electricity has increased to 2.2 MWp	
Impact materiality	⊖ **Greenhouse gas emissions**	own operations
Climate Change Mitigation	GHG emissions have a negative impact on the global climate and environment especially scope 3 category	upstream

E4 Biodiversity and Ecosystems

Subtopic	Impacts on People and Environment	Value Chain
Impact materiality	⊖ **Climate change impact on biodiversity (actual)**	upstream
Direct impact on biodiversity loss	GHG emitted during manufacturing and assembly of components and finished goods has a negative impact on biodiversity and ecosystems	own operations

E5 Circular Economy and Resource Use

Subtopic	Impacts on People and Environment	Value Chain
Double materiality	⊖ **Non-recyclable materials (actual)**	downstream
Resource outflows related to production and services	Circular economy principles not yet incorporated into product design	
Impact materiality	⊖ **Limited circular economy base lines**	upstream
Resource inflows including usage	Unable to identify extent to which material has been procured from circular sources	
Waste	⊖ **Waste generation (actual)**	own operations
	Waste generated in our operations has a negative impact on the environment	

S1 Own Workforce

Subtopic	Impacts on People and Environment	Value Chain
Impact materiality Working conditions of own workforce	⊕ **Ensure health and safety of own workforce through use of management systems** Installation of health and safety management system (All BOS locations ISO 45001:2018. are certified) focused on the reduction of occupational injuries and diseases, including promoting and protecting physical and mental health	own operations
	⊕ **Secure employment** Offering indefinite long term employment contracts provides stable and predictable working environment	own operations
	⊕ **Diversity (actual)** A global workforce and inclusive culture enabling engagement, innovation and performance have a positive impact on employees	own operations
	⊕ **Regulated working hours** Protecting employees from exploitation and allowing planning security	own operations
	⊕ **Adequate wages** Description: Increasing motivation and allowing planning security by paying adequate wages	own operations
	⊕ **Social dialogue / Freedom of association / Collective bargaining** Ensuring involvement and collaboration of workforce	own operations
	⊕ **Work-Life Balance** Including the principles of work-life balance are enshrined in the company's values	own operations
Impact materiality Other work related rights	⊕ **Protection of personal data and privacy rights** Stringent measures aimed at ensuring that employees data is protected and privacy rights are respected	own operations
Impact Materiality Equal treatment and opportunities for all	⊖ **Potential failure to deliver on commitment to equal pay for equal work** Insufficient granularity of data with respect to potential gender pay gap	own operations

S2 Workers in the Value Chain

Subtopic	Impacts on People and Environment	Value Chain
Impact materiality Equal Treatment and Opportunities	⊖ **Gender equality and equal pay for work of equal value** Insufficient data available to assess conclusively that principles of gender equality are being upheld in the entire upstream value chain	upstream
	⊖ **Health and safety incidents of contractors and sub-contractors (actual)** The negative impact related to health and safety incidents of contractors, sub-contractors, and temporary workers working on sites in manufacturing, construction, and service	upstream
Impact materiality Other work-related rights	⊖ **Child and forced labour (potential)** Insufficient data available to conclusively exclude the possibility of forced and child labour in certain critical industries and geographies along the upstream value chain	upstream
Impact materiality Working conditions	⊖ **Adequate wages** Insufficient data available to assess conclusively whether all workers in the upstream value chain are being paid adequate wages	upstream
	⊖ **Health and safety** Insufficient data available to assess conclusively whether all actors in the upstream value chain are implementing professional occupational health and safety (OSH) management systems as mandated	upstream
	⊖ **Working hours** Insufficient data available to exclude conclusively that workers of some actors in the upstream value chain are being required to work excessive hours	upstream

G1 Business Conduct

Subtopic	Impacts on People and Environment	Value Chain
Impact materiality	⊕ **Increased trust, commitment, and sense of belonging among the workforce through a positive corporate culture**	own operations
Corporate Culture	BOS values both performance and people, combining technological leadership with a commitment to social and environmental responsibility	
Impact materiality	⊖ **Danger of Corruption or bribery being present and not detected**	entire value chain
Corruption and bribery	Searches of mainstream news and legal summaries do not reveal the company ever being fined, sued, or investigated for bribery, corruption, or similar corporate misconduct	
	⊖ **Dangers arising from potentially late payments to suppliers**	own operations, downstream
	Potential negative impact is managed by automated payment runs and controls within the worldwide ERRP system	
Impact materiality	⊕ **Protection of whistleblowers**	entire value chain
Protection of whistleblowers	A multi-language anonymous whistleblower programme managed by a third-party consulting company is available to all interested and affected, internal and external stakeholders worldwide	

Identification and Assessment of Concrete Topics

BOS has been recording Scope 1 & 2 emissions since 2018. In the summer of 2025, the first calculation of the main Scope 3 categories for 2024 was conducted mainly using the spend-based approach. The sustainability management software Position Green is used to record and where necessary calculate all GHG emissions, with 2018 serving as base year for Scopes 1 & 2, and 2024 for Scope 3.

The company conducted an AI assisted physical climate risk assessment of all its locations taking the IEA Stated Policies and the IPCC SSP 2-4.5 scenarios as basis. Additionally, the NGO Climate Central's interactive model for sea level predictions was utilized to examine the potential effects on the company's Taicang plant, located in the greater Shanghai area.

In general although the company accepts that extreme weather events are more likely and that the likelihood will increase if global warming is not checked, it was found difficult to identify any reliable method for predicting where and when these will occur, and unlikely that multiple locations could be affected simultaneously. In the case of sea level rise, there is a potential risk to the low-lying Taicang plant, but on the basis of current scenario assumptions very much in the long term, leaving time for adaptation measures.

Overall the assessment did not identify any gross physical risks to its assets in the short to medium term, and only the afore mentioned sea level scenario in the long term.

With regard to transition risks, the company is in the fortunate position of having a product portfolio which is drive-train agnostic, and therefore less subject to transition risk than other actors in the automotive sector. BOS products can be and are utilized in ICE, PHEV and BEV, with some product offerings targeting the latter categories. As evidenced by the strong growth of EV in the world's largest automotive market, China, the sector is already in the midst of the transition process to greener mobility. Whilst some actors may fail to adapt or not adapt as quickly to this as others, BOS is not at risk from the transition activities of its customers and well placed to benefit from this process.

Currently the company is not in a position to extend this analysis to its large and globally fragmented supply base. Identifying and assessing risks in the upstream value chain is a major task which will need addressing in the medium term.

BOS Group's Material Impacts, Risks and Opportunities

Climate change is the key material topic to BOS, consisting of GHG emissions from own operations and the downstream value chain but most significantly those arising in the supply chain. Therefore, material impacts were identified regarding the sub-topics climate change mitigation and energy.

The company's Scope 1, 2 and 3 greenhouse gas emissions are the most immediate adverse material impact arising from its business activities and where the major focus on mitigation activities lie. No material financial effects have been identified or are anticipated.

The company plans to decarbonise own operations and supply chain over the next 15 years, in line with major actors within the automotive sector.

The company emitted 483 579 t of CO^2e GHG in 2025 via own operations and predominantly in its supply chain.

Biodiversity and Ecosystems are material in the sense that they are affected by these same emissions but not further.

Material impacts regarding resource use and circular economy were identified in the sub-topics of resource inflows, resource outflows and waste.

With over five and a half thousand employees in its own operations, any impacts, risk and opportunities in connection with the own workforce have potential to be material in nature. No actual negative impacts were identified, and the company strives to affect this group in a predominantly positive manner to avoid the occurrence of the identified potential negative impacts.

The company has limited direct interaction with workers in the value chain. The nature of the business relationship with its much larger customers means that the company has virtually no impact on workers in the downstream value chain. The focus of the materiality assessment with regard to workers in the upstream value chain has been less on actual adverse impacts, of which the company has no knowledge, but rather on the existence of potential impacts, which cannot be excluded on the basis of currently available information.

BOS has a zero-tolerance policy to human rights abuse. This notwithstanding, some geographies and sectors in the company's supply chain have been in instances linked with certain human rights infringements. Whilst none have been connected to the company's supply chain there remains a hypothetical risk which cannot be excluded on the basis of currently available information, even if preliminary assessments have concluded that the risk is low.

In the area of governance, a positive impact was recorded in the topic of corporate culture, with potential risks identified with regard to corruption and bribery and late payments to suppliers. No material financial effects were identified in the course of the double materiality assessment.

Determination of Material Information in relation to Material Impacts, Risks and Opportunities

The company used Position Green’s ESRS Software Solution to conduct its double materiality assessment (DMA), aligning with the EU’s Corporate Sustainability Reporting Directive (CSRD) and ESRS requirements. The process determined material impacts, risks, and opportunities (IROs) based on both impact materiality (effects on people and the environment) and financial materiality (effects on the company’s financial position, performance, and access to capital).

Key Steps and Criteria

1. Scope and Coverage
    a. All ESRS sustainability matters and sub-topics were reviewed, with the ability to add company-specific topics and adjust value chain perimeters (upstream, own operations, downstream).
    b. Stakeholder groups (e.g., customers, workforce, communities, environment) were identified for each IRO, with the option to add custom groups
2. Impact Materiality Assessment
    a. Impacts were scored based on severity (scale, scope, remendability) and likelihood, using a 5-point scale for each parameter.
    b. Severity was calculated as:
        i. Negative impacts: (Scale + Scope + Irremediability) / 3
        ii. Positive impacts: (Scale + Scope) / 2
    c. A 5x5 severity vs. likelihood matrix was used, with a threshold line prioritizing severity over likelihood. Impacts above this line were deemed material.
3. Financial Materiality Assessment
    a. Risks and opportunities were scored based on magnitude of financial effect (minor to major) and likelihood, using a similar 5x5 matrix.
    b. A threshold line captured high-impact/low-likelihood and moderate-impact/high-likelihood risks/opportunities. Any IRO above the line was deemed material.
4. Time Horizons
    a. IROs were assessed for short-term (reporting period), medium-term (up to 5 years), and long-term (beyond 5 years) impacts.
5. Documentation and Adjustments
    a. The company documented the rationale for each score and could adjust scales, thresholds, and criteria to fit internal processes and risk management frameworks.

Determination of Material Information for Disclosure

A sustainability matter was deemed material if it included at least one material impact, risk, or opportunity (as defined by the thresholds above).

The final selection of disclosed information was based on this structured, criteria-driven assessment, ensuring alignment with ESRS 1 Section 3.2 and the principles of double materiality.

Environmental Information

E1 Climate Change

Transition plan E1-1

The company's greenhouse gas (GHG) reduction targets have been developed in alignment with the Science Based Targets initiative (SBTi) and are consistent with the Paris Agreement's goal to limit global warming to well below 2°C above pre-industrial levels. While the company's current targets are not yet aligned with the more ambitious 1.5°C pathway, they represent a robust and science-based commitment to reducing emissions in line with global efforts to mitigate climate change.

By 2030, BOS aims to reduce its total Scope 1 and 2 CO_2 emissions by over 70% (using 2018 as the base year) and achieve net carbon neutrality for Scope 1 and 2 across all locations by 2035. This ambition will be driven by a combination of targeted actions, with the most significant levers being the transition to carbon-neutral electricity, improving the energy efficiency of machinery and production equipment, and eliminating compressed air and coolant leaks. The company aims to have installed solar panels with 2.500 kWp of own power generating capacity by 2031.The shift to green energy sources is particularly critical, as it not only decarbonizes the company's direct operations but will pay a key role in the decarbonization of the upstream value chain by reducing the carbon intensity of purchased electricity and energy inputs.

Achieving a carbon-neutral supply chain by 2039 is a significant challenge, as it depends on the decarbonization efforts of upstream and downstream partners. While BOS does not have direct control over these emissions, the company intends to actively engage with suppliers to encourage and support their transition to low-carbon practices. By integrating sustainability criteria into procurement and logistics decisions, BOS aims to contribute to the decarbonization of its value chain and align with the long-term goal of a carbon-neutral future.

To mitigate CO_2 emissions BOS is switching to purchasing clean energy from sources like solar, wind, hydro, and geothermal instead of fossil fuels as well as increasing the amount of self-produced electricity by means of PV arrays.

In addition to purchased electricity, the decarbonization of own operations also entails replacing other fossil fuel-power sources with electricity-driven alternatives that can be powered by clean energy is also part of the strategy. Some steps can be achieved in the short term like replacing ICE company vehicles with PHEV and BEV. Other measures are long term like moving away from gas powered heating to ground source heat pumps (GSHP) as one example.

BOS is implementing a zero-waste initiative to improving waste sorting and decrease the amount of waste sent to landfill.

The BOS design philosophy already focuses on durability, thereby reducing the need for replacement products during the lifespan of the vehicle, whilst conserving resources. The next steps in this direction are to design products that are easier to disassemble, recycle, and reuse, will reduce waste, improve material circularity and further contribute to decarbonisation.

In addition to the overall sustainability initiatives, the company has an earmarked budget to invest in decarbonisation activities. In 2025 500 T€ were spent on increasing own power generation at plants in Czechia and Romania. Another 78 T€ were spent on measures to reduce GHG emissions.

From 2027 onwards a budget of 500 T€ is earmarked for additional PV capacity, with a pool of 110 T€ allocated for further measures to support mitigation activities.

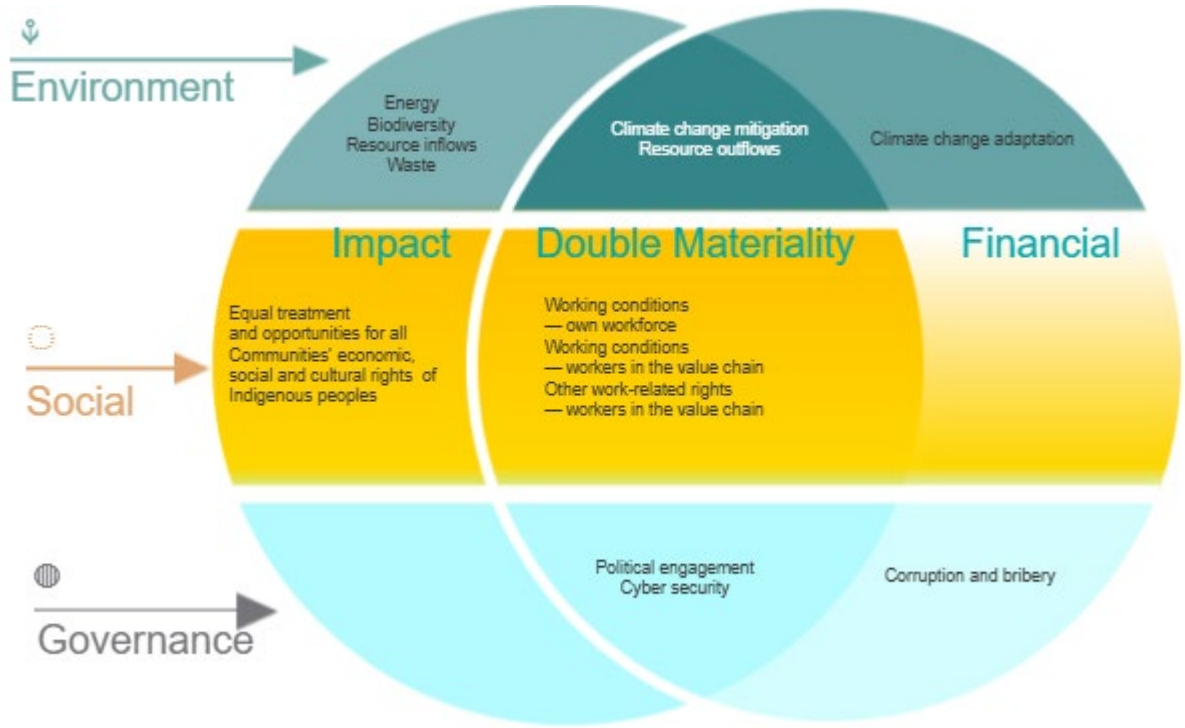
The transition plan is an essential element of the company's sustainability targets and has been broken down into road maps for all operational functions. Progress on the transition plan is best demonstrated by following the GHG protocol Scopes.

Scope 1:
From 2025 onward the company's vehicle fleet will move from ICE to PHEV & BEV. Awareness of the importance of avoiding fugitive emissions has been raised and leaks halved in 2025 (base year 2024). Own electricity generating capacity has been increased from just 30 kWp in 2021 to 2 230 kWp p.a. in 2025, by installing roof based photovoltaic arrays.

Scope 2:
The company emitted 8 250 tCO^2e (market-based) from purchased electricity in 2018. Through the installation of own capacity, moving to green energy tariffs where possible and purchasing Energy Attribution Certificates where not, emissions from purchased electricity were reduced by over 95% by FY 2025. Energy saving measures also contributed to a reduction in power consumption.

Scope 3:
The majority of the company's GHG emissions lie in the upstream value chain outside its immediate control.

Scope 3 emissions for all significant major categories were calculated (spend-based method) for the first time in 2025 for FY 2024. The largest component is Category 1: Purchased Goods and Services. The company aims to achieve carbon neutrality in the supply chain by 2039. Beyond this overall target there are currently no transition paths for Scope 3 Category 1 emissions. Achieving this target necessitates further engagement with the supply base.



Circularity Roadmap

2025 Distribution of Emissions (tCO_2e)	
Scope 1	2,393.08
Scope 2	460.30
Scope 3	480,725.44

The company aims to achieve carbon neutrality overall by 2039.

Resilience Analysis

Resilience of the Company's Strategy and Business Model to Climate Change

1. Product Range Resilience

   The company's product portfolio is technology-agnostic, meaning its automotive trim solutions are compatible with all drivetrain technologies (ICE, PHEV, BEV).

   BOS already offers specialized products for PHEV/BEV applications, ensuring relevance as the market shifts toward electrification.

   The company supplies all major automotive manufacturers, with a diversified customer base and reduced dependency on any single market or technology trend.

2. Market and Regulatory Risks

   The company faces risks from uneven global adoption of electrification: the US market has been slower to adopt electrification, potentially slowing demand for BEV-specific products. Recent policy shifts and backpedalling on combustion engine phase-outs in the EU and Germany could create short-term uncertainty. Rapid advancement in BEV technology in China and the market dominance of Chinese OEM could outpace European competitors, risking market share losses for German OEMs (and, by extension, their suppliers). If German manufacturers lose market share due to slower innovation compared to Asian competitors, the company's revenue streams tied to these OEMs could be impacted.

3. Mitigation and Adaptation Strategies

   The company's ability to supply both traditional and electrified vehicle markets mitigates risk from regional policy shifts. Supplying global OEMs allows the company to adapt to regional demand shifts (e.g., focusing on China's growth if Europe stagnates).

4. Long-Term Outlook

   The company's adaptability and broad compatibility of its products position it well to navigate the transition to low-carbon mobility. Risks are primarily external (policy, OEM competitiveness) rather than inherent to the company's strategy or product range.

Impacts, Risks and Opportunities ESRS 2 SBM-3

BOS's contribution to climate change, driven by greenhouse gas emissions, primarily originates from its supply chain rather than its own operations. The company's carbon footprint is overwhelmingly dominated by upstream Scope 3 emissions, which constitute 99% of its total emissions inventory. This imbalance is largely attributable to the company's operational structure – characterized by a relatively shallow build focused on assembly and limited value-added processing – as well as the global supply base, which predominantly provides processed components and sub-assemblies. The significant reduction in Scope 2 emissions achieved in 2025 further accentuates the relative weight of Scope 3 emissions, making this distribution both expected and a key focus for future decarbonization efforts.

The company does not currently have any material risks or opportunities related to sustainability that are expected to significantly impact its investment and disposal plans, including capital expenditure,

acquisitions, divestments, joint ventures, business transformation, innovation, new business areas, or asset retirements.

BOS does not anticipate material financial effects from sustainability-related risks and opportunities on its financial position, financial performance, or cash flows over the short-, medium-, or long-term.

Basis for preparation

Energy consumption and energy mix data are calculated using a combination of primary metered data, supplier invoices, and for some company vehicles, calculated data where direct measurements are not available.

Sector average data and other proxy calculation methods were used when accounting for emissions in the following Scope 3 categories:

Scope 3 Category 1: Purchased Goods and Services

Scope 3 Category 2: Capital Goods

Scope 3 Category 11: Use of Sold Products

Emissions from Scope 3 Category 1: Purchased Goods and Services and Category 2: Capital Goods were calculated using the spend based method, which involves estimating emissions for goods by collecting data on the economic value of goods purchased and multiplying by relevant secondary emission factors (e.g., industry average emission factors). Purchased goods data from the company's integrated SAP system was disaggregated into material commodities and multiplied by emissions factors from Exiobase 3.9 within the Position Green System.

For Category 11: Use of Sold Products, Direct-Use Emissions were calculated for representative products within the company's various product groups and then applied to all sold products within that product group.

To ensure consistency between GHG reduction targets and GHG inventory boundaries (as defined in ESRS E1-6), BOS follows these principles:

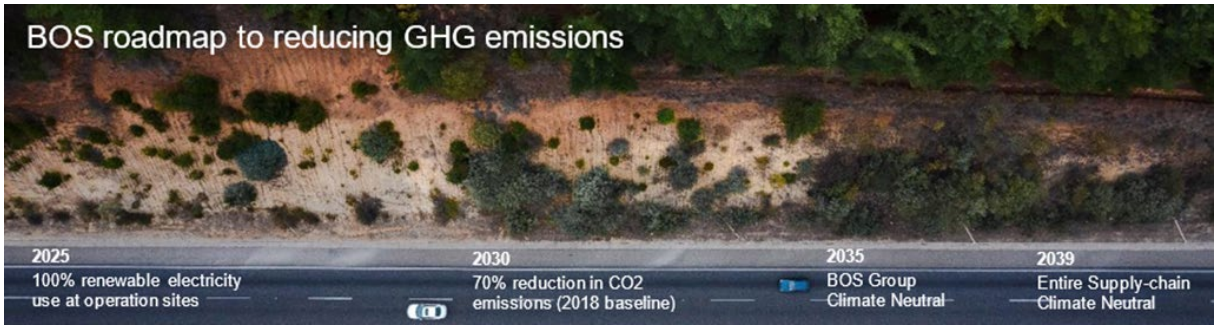
Reduction targets are directly mapped to the organizational and operational boundaries used in the annual GHG inventory. For example: Scope 1 and 2 targets cover all facilities and operations included in the GHG inventory, using the operational control approach.

Scope 3 targets focus on categories already measured and reported in the inventory, with a phased approach to expand coverage as data quality improves.

BOS uses the GHG Protocol Corporate Standard to maintain consistency between inventory and targets. Emission factors, calculation methods, and boundaries will be reviewed annually to ensure alignment.

Scope 3 emissions were first calculated in 2024, which serves as base year. For Scopes 1 & 2, 2018 is the base year.

One production facility was closed in early 2025. As production was transferred to another BOS facility and to third party suppliers, there was no noticeable change in overall emissions.



BOS Roadmap to reducing GHG Emissions

Impacts, Risks and Opportunity Management

Policies related to Climate Change Mitigation and Adaptation E1-2

The BOS environmental policy is centred on mitigating climate change by addressing the company's most material impact: greenhouse gas (GHG) emissions. The policy commits to proactively reducing emissions across all operations, ensuring compliance with climate-related legislation, and aligning with global frameworks such as the Paris Agreement. It establishes a foundation for integrating climate considerations into decision-making, including energy use, process efficiency, and emissions monitoring, to minimize the company's carbon footprint and contribute to global climate goals.

The sustainability targets are embedded within its overall policy framework, guiding the company's climate action across operations and the value chain. To drive meaningful progress, BOS has set ambitious, time-bound commitments, including transitioning all manufacturing operations to renewable electricity by 2025 and achieving climate neutrality at all plants by 2035, with a focused effort on identifying and reducing energy consumption from high-impact equipment. Beyond direct operations, BOS is working toward a climate-neutral supply chain by 2039, recognizing the critical role of upstream partners in its decarbonization journey. Additional initiatives include a new vehicle policy stipulating PHEV and BEV only from 2025 onwards, with BEV incentivized, generating 2.5 MWp of self-produced electricity by 2031 to further reduce reliance on fossil-based energy, alongside zero-waste and hazardous waste reduction targets to minimize environmental impact and improve resource efficiency. These targets collectively reflect the company's strategic approach to mitigating its most material climate impact, greenhouse gas emissions, while aligning with global sustainability goals.

Actions and Resources in relation to Climate Change Policies E1-3

Achieving Scope 1 emissions reduction targets will involve replacing fossil fuel-based heating systems with low-carbon alternatives, such as heat pumps or electric heating powered by renewable energy. This transition will require capital expenditure (CapEx) for infrastructure upgrades, equipment replacement, and energy efficiency improvements across facilities, but the amounts are not expected to be significant.

For upstream Scope 3 emissions, which represent the most significant portion of the company's carbon footprint, achieving neutrality by 2039 will require a multi-faceted strategy. This includes intensifying direct engagement with suppliers to support their transition to low-carbon practices, In cases where residual emissions cannot be eliminated through supplier collaboration alone; potentially due to lack of renewable energy sources in their respective geographies or differing regional priorities with respect to climate change in general, the company needs must explore using financial instruments to neutralize unavoidable emissions. These measures will be implemented as a last resort, with a primary focus on driving real emissions reductions through supply chain transformation and innovation.

Actions taken in the reporting year include:

In Europe, the plant in Klášterec, CZ moved to a renewable energy tariff and installed a small roof based PV array (99.8 kWp) which began operating in early 2026. In Arad, RO, a more powerful 950 kWp array was installed and taken online in October 2025.

BOS Plant Arad with Photovoltaic Panels installed in 2025

The 1.000 kWp PV array at the Taicang, CN plant had its first full year of operations, generating over one thousand MWh of power (21% higher than in 2024).

All Scope 2 Purchased Electricity CO2e emissions from fossil sources at manufacturing sites in countries where renewable tariffs are not available were addressed with International Renewable Energy Certificates (I-REC) or local equivalents. The exception was the small location in Phnom Penh (KH), where IREC trading was suspended in 2025. The company will monitor developments in the Cambodian renewable energy market in 2026.

Although not all locations could therefore be rendered emissions free at site level, IREC certificates purchased at other locations, which exceeded local emissions, more than covered the emissions of the few locations that were not able to switch to green tariffs or purchase certificate coverage locally. As a result, market-based Scope 2 emissions from Purchased Electricity could be reduced to zero in 2025 within the organizational boundaries of the group. Additionally, a further 183 MWh of power generated by the group's PV capacity was supplied to the grid.

In total the company had installed 2,230 kWp of capacity by the end of 2025, strong progress towards the target of 2,500 kWp by 2031.

On a smaller scale, the next steps in decarbonizing the company vehicle fleet policy were taken with the introduction of a new policy stipulating PHEV and BEV only from 2025 onward. Additional charging infrastructure was installed at Arad and is planned for Headquarters in Germany in 2026.

Initiatives at plant level to install LED lighting where not already in use, reduce electricity consumption by installing monitoring devices locally and increase lagging in injection moulding machines were also implemented.

For 2027 the company intends to install a further PV array in Mexico and has targeted additional sites from 2028 onward to meet the second stage target of 5,000 kWp own produced renewable power by 2035.

Scope 3 emissions were calculated for the very first time during 2025 for the 2024 FY. The company has not yet progressed from the target stage to actual action plans but is now able to quantify its Scope 3 reduction targets for the first time.

Combined scope 1 and 2 emissions were reduced by over 70% against 2024. Further increases in own produced renewables or electricity savings will not further reduce emissions currently addressed by IREC or renewable tariffs, but will reduce costs, lower dependence on the energy market and free up energy attribution instruments for use by others.

For the future, the company has set out a series of climate-related ambitions that primarily take the form of targets, with the underlying actions or implementation plans still to be fully specified. Targets have been defined for reducing value-chain emissions. Looking further ahead, the company has articulated the ambition of achieving a carbon-neutral supply chain by 2039. At present, these commitments largely represent outcome-oriented targets, while the specific actions and measures that will underpin their achievement have not yet been fully detailed.

Energy consumption E1-5

In 2025, energy consumption from fossil and nuclear sources was reduced by nearly 4%, primarily due to the switch of the Klášterec plant (CZ) to a green electricity tariff, as well as the expansion of the company's own renewable energy production. Energy consumption is presented on a gross basis and before the application of energy allocation instruments.

Energy consumption and mix	2025	2024
Total fossil energy consumption (MWh)	25,459.22	25,262.52
Share of fossil sources in total energy consumption (%)	62.8%	64.3%
Consumption from nuclear sources (MWh)	321.31	1,240.19
Share of consumption from nuclear sources in total energy consumption %	0.8%	3.2%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	13,426.36	11,851.75
The consumption of self-generated non-fuel renewable energy (MWh)	1,326.89	949.93
Total renewable energy consumption (MWh)	14,753.25	12,801.68
Share of renewable sources in total energy consumption (%)	36.4%	32.6%
Total energy consumption (MWh)	40,533.78	39,304.39

Scope of data collection:

Energy consumption includes all electricity, fuel, heating, cooling, and steam used within BOS' operational control boundary, consistent with the consolidation approach applied for financial reporting and greenhouse gas (GHG) accounting.

Electricity use is primarily based on utility invoices and meter readings obtained from energy suppliers and site-level monitoring systems. Fuel use (e.g., natural gas, diesel, petrol) is calculated using purchase records, fuel card data, or on-site storage monitoring systems. Volumetric units are converted into energy units (MWh) using recognised conversion factors. District heating, cooling, and steam consumption is based on supplier billing information. Renewable energy is defined as electricity generated on-site from renewable sources (e.g., solar PV) purchased renewable electricity supported by contractual instruments such as Guarantees of Origin (GOs), Renewable Energy Certificates (RECs), or equivalent

Energy mix calculation:

The energy mix is determined by categorising total energy consumption into renewable and non-renewable sources. Grid electricity is classified based on contractual arrangements (market-based approach) where certificates are held; otherwise, it is treated as non-renewable for energy mix disclosure purposes.

Gross Scope 1, 2, 3 and Total GHG Emissions E1-6

GHG Emissions		Base Year	31/12/2025	31/12/2024	Change yoy
Scope 1 GHG emissions	Gross Scope 1 GHG emissions (tCO2eq)	3,133.63	2,393.08	2,464.60	-2.9%
Scope 2 GHG emissions	Gross location-based Scope 2 GHG emissions (tCO2eq)		10,318.15	10,209.33	1.1%
	Gross market-based Scope 2 GHG emissions (tCO2eq)	9,139.77	14.34	5,887.62	99.8%
Significant Scope 3 GHG emissions	Total Gross indirect (Scope 3) GHG emissions (tCO2eq)	539,310.24	480,725.44	539,357.20	-10.9%
	1 Purchased goods and services		456,354.47	513,524.15	-11.1%
	2 Capital goods		3,033.44	3,509.51	-13.6%
	3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)		2,638.15	2,481.82	6.3%
	4 Upstream transportation and distribution		6,590.00	5,898.52	11.7%
	5 Waste generated in operations		752.90	909.49	-17.2%
	6 Business travel		1,736.80	1,625.59	6.8%
	7 Employee commuting		8,045.30	9,120.19	-11.8%
	11 Use of sold products		1,349.75	1,173.19	15.0%
	12 End-of-life treatment of sold products		224.63	1,114.74	-79.8%
	Total GHG emissions (location-based) (tCO2eq)		**493,436.67**	**552,031.13**	**-10.6%**
Total GHG emissions	**Total GHG emissions (market-based) (tCO2eq)**	**551,583.64**	**483,132.86**	**547,709.42**	**-11.8%**

Scope 3 Emissions:

Purchased goods and services account for 95% of reported Scope 3 emissions and are largely responsible for the year-over-year decrease in total GHG emissions. The reduction is primarily due to lower purchases of goods compared to the previous year. At present the company has no plans to apply internal carbon pricing schemes.

Emissions Intensity	2025	2024
Total GHG emissions (location-based) per net revenue [tCO2eq/K Monetary unit]	0.04	0.03
Total GHG emissions (market-based) per net revenue [tCO2eq/K Monetary unit]	0.02	0.02

E4 Biodiversity and Ecosystems

The only material impact the company has identified in connection with E4 is its contribution to climate change via GHG emissions. The company's climate transition and mitigation plan has been described under E1.

Biodiversity Sensitive Areas:

The company has 14 sites situated within a 70km radius of key biodiversity areas; six of which are within a 5km radius. In no case has the company caused any immediate negative impacts upon any of the species covered by the KBA data sheet for the area. Nor were any potential material impacts identified. The company has no operations that affect threatened species.

E5 Resource Use and Circular Economy

Impacts, Risks and Opportunities

Material inflows, waste and material outflows are intrinsic aspects of a manufacturing company's operation. Impacts have been identified in connection with a current lack of information on the extent to which purchased parts are produced from circular sources, the fact that circular economy principles are not at present incorporated into product design, and just over 1/3 of waste generated in operations not being diverted from disposal.

Material purchased for assembly is the largest position in the company's accounts and therefore a material amount. Weight of inflows was calculated at 129,400 t in 2025, with a similar weight leaving the company's premises as finished products and packaging. A total amount of 6,376 t of waste was generated in the normal course of the manufacturing process. 65% of waste was sent for recycling with no radioactive waste produced and only 96t of hazardous waste disposed of by specialist companies.

Policies related to Resource Use and Circular Economy E5-1

BOS has adopted a zero-waste policy which prioritizes avoidance, re-use, recovery and recycling in that order, targets the continuous increase of the amount of waste sent for recycling, and treats disposal to landfill as a last resort option.

The company has not yet established a design for circular economy policy but is working together with its OEM customers to meet the requirements of regional, national and international standards such as the EU End-of-Life Vehicle (ELV) directive which requires that at least 95% of a vehicle’s weight must be reused or recovered, with a minimum 85% recycled.

Waste streams are not just a function of a company's activities but also the location of its sites and the disposal methods available locally. BOS is located in eleven countries across the globe, from Germany to Cambodia, with differing approaches to waste treatment and recycling ambitions.

Actions and Resources related to Resource Use and Circular Economy E5-2

The main focus of activities in FY 2025 has been to better understand the waste streams and treatments available at the various locations and attempt to standardize definitions of treatment for similar materials where possible. In the next step, actions aimed at increasing the amount of material recycled will be targeted at plant level, where options are available. Targets related to resource use and circular economy E5-3. By 2030 the company wishes to achieve a 30% reduction in the amount of waste sent to landfill against a base year of 2024.

Resource Inflows E5-4

Material types utilized in BOS product range include aluminium components and parts, steel components, glass, processed wood, processed animal hides, plastic resins and injection moulded parts, textiles. Electric motors and control units.

Circularity Roadmap

Resource Outflows E5-5

The main resource outflows consist of automotive parts as already described, packaging materials and production waste generated during manufacturing processes

Product Durability

While warranty of the products sold is usually limited to three years (more is possible dependent upon contract terms) the products are designed and developed to perform during the typical lifespan of the car which in the EU is on average 12.3 years according to Global Automotive industry statistics.

Durability testing requirements vary from customer to customer and product to product but typically products must endure accelerated testing to the equivalent of 10 years use and remain functional to the end.

Product Reparability

Integrated interior trim products, whilst largely identical in function within the various product types, are unique in design and dimensions to the vehicle for which they are intended. An electric sunshade for a German luxury limousine series for example may consist of mainly of the same products which can be found in a Japanese minivan or Chinese EV but cannot be removed and installed in another vehicle. BOS products are designed to function for the entire standard lifetime of the vehicle and undergo extensive durability and long-term functionality testing as part of the development process. Reparability is not a typical consideration for this type of product.

Composition of Waste

As BOS is predominately an assembly company there are not large outflows of waste. Ca. 65% of waste is recycled, 26.6% goes to landfill and 6.6% goes for incineration, with a small amount of organic waste (composting). Types of materials which are sent for recycling include paper and cardboard, metals, wood and plywood, electrical and electronic items, and plastics.

The profile of waste sent to landfill or incineration is broadly the same as above. The defining factor is less the waste type and more the structure and availability of regional and municipal waste treatment facilities serving the various BOS locations worldwide. All locations within the BOS group collect waste stream data by weight and treatment method as part of the environmental management activities and enter the results into the sustainability management system.

E5-5 Waste Summary	2025	2024	Change
Total amount of waste generated [tonnes]	6,373.59	7,028.82	-10.3%
Total amount of waste diverted from disposal [tonnes]	4,152.93	4,322.09	-4.1%
- Recycling [tonnes]	4,152.93	4,322.09	
Total amount of waste directed to disposal [tonnes]	2,220.66	2,706.73	-21.9%
- Incineration [tonnes]	429.96	261.77	
- Landfill [tonnes]	1,747.85	2,430.36	
- Other disposal [tonnes]	42.85	14.60	
Hazardous waste [tonnes]	96.32	14.60	
Non-hazardous waste [tonnes]	2,124.34	2,692.13	
Percentage of non-recycled waste [%]	**34.8%**	**38.5%**	**-10.5%**

Waste collection area at BOS plant in Arad

Social Information

S1 Own Workforce

Impacts, Risks and Opportunities SBM-3

With over five and a half thousand employees in its own operations, any impacts, risk and opportunities in connection with the own workforce have potential to be material in nature. No actual negative impacts were identified, and the company strives to affect this group in a predominantly positive manner to avoid the occurrence of any identified potential negative impacts. BOS recognizes that its strategy and business model can significantly influence the well-being and conditions of the own workforce. The company actively assesses how strategic decisions – such as operational practices, resource allocation, and long-term planning – may create, exacerbate, or mitigate material impacts on employees. This includes evaluating potential negative and positive impacts related to working conditions, career development, health and safety, and work-life balance.

Inclusive hiring policies and comprehensive training programs have led to improved employee motivation and satisfaction. Personal data and privacy rights are rigorously protected, fostering a culture of trust. A certified health and safety management system ensures the well-being of all employees, while regulated working hours and fair wages provide flexibility and financial security. Long-term employment relationships are prioritized, and the principles of work-life balance are embedded in the company's values, creating a sustainable and supportive work environment. The company respects the rights of its workforce to social dialogue, freedom of association and collective bargaining.

The only negative impact identified was a potential include failure to deliver on commitment to Equal Treatment and Opportunities for all employees, which could not be excluded as insufficient information on pay by gender is currently available.

Additional Potential Impacts connected to Human Rights

In addition to the impacts already mentioned, the following topics are presented due to their elevated public sensitivity and "hot-spot" status, despite not being assessed as material under the ESRS.

BOS has locations in certain countries which have seen recorded incidences of modern slavery; specifically China, Cambodia and Mexico. The automotive industry is however not a sector where this is prevalent. BOS repudiates forced labour in all forms.

The same applies to the issue of child labour. According to a joint UNICEF/ILO report around 13% of 5-17 year olds in Cambodia are part of the workforce, with the textile industry being the one sector that most resembles BOS operations in the country's capital. The company does not tolerate any form of child labour. Local management in Cambodia takes special care to ensure that all applicants are thoroughly vetted and that stringent proof of age controls are implemented.

No potential or actual negative impacts were identified with respect to either of the aforementioned topics.

Policies related to Own Workforce S1-1

BOS policy commitment towards its own workforce is documented in the company's Code of Conduct. The company does not tolerate any form of forced or compulsory labour. In accordance with the ILO Core Labour Standards, it strictly rejects the use of forced or unlawful compulsory labour. In line with the ILO core labour standards, it observes the minimum age for employment and strictly rejects child labour. Children are only employed after the end of compulsory schooling or from the age of 16 at the earliest, ensuring that their development, safety, and health are not impaired.

Employees have a free choice of employment and can terminate their employment relationship at any time in accordance with the contract terms. The company upholds the freedom of association and the effective recognition of the right to collective bargaining. It ensures that employees can openly discuss working conditions with management without fear of disadvantage. The right of employees to associate, join a union, appoint and be elected to representation is respected. The company's culture is characterized by trusting and constructive cooperation with employee representatives, with the

common goal of maintaining a viable working relationship for the benefit of both the company and its employees.

Compensation and benefits comply with basic principles regarding minimum wages, applicable overtime regulations, and statutory social benefits. Working hours and non-working hours meet at least the requirements of applicable laws, industry standards, or relevant ILO conventions, whichever is more stringent. The company is committed to the principles of equal pay for equal work regardless of gender and complies with applicable national working time regulations worldwide. Its working time regulations also address rest periods, time off, vacation, work-life balance, and possible sabbaticals.

Professional development and qualification are based exclusively on an individual's personal performance, ability, and suitability. Employees are compensated for their individual or collective performance in accordance with local principles.

The company does not mislead or deceive potential employees about the nature of the work. It never charges recruitment fees or retains identification documents. At the beginning of the hiring process, applicants receive a written employment contract in a language they understand, clearly and honestly outlining their rights and responsibilities.

As a globally active company, BOS promotes diversity within the company as well as cooperation with employees and partners of different cultures, ways of thinking, or nationalities. The company is convinced that successful cooperation is only possible with mutual respect and regard for the individual. The term "employees" refers to both permanent internal employees and freelance or external employees.

BOS does not tolerate any discrimination, harassment, sexual harassment, or other forms of discrimination against its employees on the grounds of origin, nationality, gender, age, skin colour, religion or world view, sexual identity, disability, illness, or pregnancy. It maintains equal opportunities both in the search for new employees and throughout the employment relationship.

BOS encourages its employees to report violations of the commitments made in the Code of Conduct either in person or via a third party managed, multi-lingual whistle blower portal.

Process for Engagement with Own Workforce S1-2

BOS currently does not have a general, standardized process to engage with workers in the manner envisioned by ESRS S1-2. This is primarily due to the diverse cultural, legal, and operational environments across the company's global locations, which span countries such as Mexico, various European nations, and Cambodia.

The legal requirements and traditions regarding worker representation vary significantly across the company's locations. There is no global equivalent to the German Betriebsrat (works council) or uniform trade union representation across all locations.

The BOS approach has been to respect and adapt to local laws, customs, and practices in each country where it operates. This means that worker engagement and representation are handled in accordance with the specific legal and cultural norms of each jurisdiction. Both plants in Hungary for example work with so-called ambassador teams which represent all sections of the workforce. Engagement at both locations in China takes place via a combination of statutory collective consultation mechanisms, such as labour union collective bargaining and employee representative assemblies, and informal channels such as employee satisfaction surveys and physical suggestion boxes.

BOS complies with all local labour laws and regulations regarding worker representation and engagement in each country, and engages with local trade unions, works councils, or other forms of worker representation as appropriate. The company maintains open communication channels with the workforce and encourages feedback through local management and HR processes.

Processes to remediate Negative Impacts and Channels for Own Workers to raise Concerns S1-3

The company has not identified any material negative impacts on its own workforce through the materiality analysis.

Were any adverse impacts to occur, the general approach would be to investigate the issue thoroughly and fairly, engage with affected employees and relevant stakeholder, take appropriate corrective action, such as policy changes, training, or compensation, as needed, monitor the effectiveness of these actions to prevent recurrence. All employees worldwide have access to the BOS whistle-blower portal. As a second option to the whistle-blower portal, persons with German language ability also have access to an external federal reporting point. This is set up at the German Federal Office of Justice. Employees are free to decide whether they want to report to the company's internal reporting point or use the external reporting point.

Additionally, employees may utilize the company's grievance process or contact line management.

Employees at all locations have been trained on the BOS Code of Conduct which explains the grievance/complaints handling mechanism/processes.

BOS complies with all applicable labour laws and ethical standards in the countries where it operates.

Actions on Material Impacts on Own Workforce, and Approaches to Material Risks and Material Opportunities related to Own Workforce, and Effectiveness thereof S1-4

BOS has not implemented a formal action plan as envisaged by ESRS S1-4 to address material negative impacts, manage risks, or pursue opportunities related to its own workforce. This is not due to a lack of commitment to employees or responsible business practices, but rather reflects the following realities.

The company has long-standing, effective practices in place to manage workforce impacts, risks, and opportunities. These include:

- Training and development programs to upskill employees.
- Inclusive hiring practices to promote diversity and equal opportunity.
- Data protection measures to safeguard employee privacy.
- Health and safety management to ensure a safe working environment.
- Working conditions that comply with legal standards and best practices.

These practices have been developed and refined over time, based on the company’s operational needs, legal requirements, and cultural context.

The company’s approach prioritizes actual outcomes and continuous improvement over formalized documentation. It addresses issues as they arise and integrates responsible practices into day-to-day operations. For example, while the company has not yet measured gender pay equity, it is aware of this gap and is taking steps to address it as part of its ongoing commitment to fairness.

The company is committed to:

- Monitoring and addressing material impacts, risks, and opportunities.
- Complying with all applicable laws and ethical standards.
- Continuously improving its practices in line with evolving expectations and best practices.

In summary, the company’s approach is pragmatic and outcome focused. It delivers on its commitments to its workforce through established, effective practices rather than formalized plans that may not add value to its operations or employees.

Targets related to Managing Material Impacts, Advancing Positive Impacts, Risks and Opportunities S1-5

BOS has not adopted specific targets for managing material negative impacts, advancing positive impacts, or managing material risks and opportunities. This approach is grounded in the following considerations:

The Double Materiality Assessment (DMA) did not identify any actual material negative impacts related to the workforce. This confirms that existing practices are effective in preventing adverse effects.

BOS prioritizes practical, outcome-driven actions over formal target-setting. Established practices – such as training, inclusive hiring, health and safety management, and compliance with legal standards – are designed to address impacts, risks, and opportunities as they arise, without the need for formalized targets.

The company's operations span diverse legal, cultural, and operational environments. In this context, it is felt that that flexibility and adaptability are more effective than rigid targets, which may not align with the realities of the global workforce or the dynamic nature of our business.

While the company has not set formal targets, BOS remains committed to:

- Monitoring and addressing any material impacts, risks, or opportunities as they emerge.
- Complying with all applicable laws and aligning with best practices in workforce and environmental management.
- Reviewing the approach as operations evolve and adopting targets if and when they become necessary or valuable.

Characteristics of Own Employees

S1-6 Employee Headcount by Gender	2025	2024	Change
Male	2,823	2,962	-4.9%
Female	2,896	2,969	-2.5%
Other	0	0	
Total Employees	**5,719**	**5,931**	**-3.7%**

S1-6: Employees by Contract Type, broken down by Gender	Male	Female	Other	Total
Number of employees	2,822	2,897	0	5,719
Number of permanent employees	2,545	2,631	0	5,176
Number of temporary employees	277	266	0	543

S1-6 Employee Headcount by Country with more than 10% of Total	2025	2024	Change
China	688	640	7.0%
Hungary	1,186	1,289	-8.7%
Mexico	1,612	1,581	1.9%

S1-6 Employee Turnover	2025	2024
Employee turnover rate %	34.52%	37.41%
Employees who left the company during the reporting period	1,974	2,219

S1-9 Diversity by Age	2025	2024	Change
Number of employees under 30 years old	1,258	1,328	-5.6%
Number of employees 30-50 years old	3,238	3,251	-0.4%
Number of employees over 50 years old	1,223	1,353	-10.6%
% of employees under 30 years old	22.0%	22.4%	
% of employees 30 - 50 years old	56.6%	54.8%	
% of employees over 50 years old	21.4%	22.8%	

Fluctuation is calculated by dividing the number of leavers by closing headcount. For 2025 this gives a slightly skewed figure, as ca 10% of the leavers were as a result of re-organisation measures.

Each company within the BOS group reports its staffing levels to central Controlling on a monthly basis own employees and non-employees carrying out similar functions as per the definition of ESRS S1. All numbers are quoted on FTE basis as at 31.12.2025.

Characteristics of Non-Employees in Own Workforce S1-7

87 non-employees were part of the workforce in 2025. These non-employees are mainly on the payroll of established employment agencies also known as staffing companies ie by undertakings primarily engaged in “employment activities” (NACE Code N78) and work in production or warehouse positions. Agency staff allow BOS to scale the workforce up or down quickly in times of fluctuating demand due to their immediate availability.

The figure supplied is on FTE basis as of December 31st 2025. The absolute number decreased from 349 (5,6% of the total workforce) as at 31.12.2024 to 87 (1,5%) as at 31.12.2025. This coincides with an overall reduction in the workforce of 474 (7,5%) over the corresponding period. It is quite usual that companies first reduce agency staff before laying off workers on their own payroll.

Adequate Wages S1-10

In order to measure whether the company meets its commitments, regular reviews of the average salary of all direct and indirect employees as well as the lowest remuneration calculated on a full-time basis for each location are conducted.

This data is compared with the minimum wages and subsistence levels of the respective countries or regions, wherever available. Data was obtained from sources such as the Wage Indicator Network (wageindicator.org), powered by the Wage Indicator Foundation (WIF).

For 2025 it was concluded that all BOS employees at all locations are paid above the applicable minimum wage.

Available data on the subsistence level is defined very differently and cannot be clearly determined across the range of the global workforce. According to the Wage Indicator Network, there are only a few countries where there are significant gaps between the minimum wage and the living wage. BOS has no locations in these regions. Countries with BOS locations where there is a moderate gap between living wage and mandatory minimum wage according to the WIF are China, Mexico, and Cambodia. For 2026 the aim is to be able to demonstrate that the remuneration for employees at all BOS locations are not only above the minimum wage, but also above the respective country's subsistence level.

Health & Safety Metrics S1-14

At every location there is a record of every accident and first aid cases no matter how minor.

ISO 45001 is the international standard for Occupational Health and Safety (OH&S) Management Systems, designed to help organizations of all sizes and industries proactively identify and control workplace risks, prevent work-related injuries and ill health, and continuously improve OH&S performance. It provides a structured framework—based on the Plan-Do-Check-Act cycle—that emphasizes leadership commitment, worker participation, hazard assessment, legal compliance, and ongoing improvement, enabling organizations to create safer working environments, reduce workplace incidents, and demonstrate due diligence to stakeholders. The standard is applicable globally, flexible to adapt to diverse operational contexts, and can be integrated with other management systems like ISO 9001 and ISO 14001.

BOS records the number of working days but not hours worked across the organisation. To obtain the number of hours worked the FTE headcount was multiplied by the recorded days worked as on the basis of an 8 hour day.

S1-14 Health & Safety	2025	2024	Change
% covered by Health & Safety Mgt.	100%	100%	
Number of Fatalities	0	0	
Number of Accidents	50	39	22.0%
Days missed due to Accidents	1,042	1,101	-5.7%
Accident Rate	0.1%	0.1%	

Incidents, Complaints and Severe Human Rights Impacts S1-17

No impacts, complaints and incidents were reported during 2025 via traditional channels, i.e. direct line management or the established grievance process.

No reports were made via the anonymous whistle-blower portal in this regard. Media analysis came up with no reports.

Certification held by BOS Group

S2 Workers in the Value Chain

Impacts, risks and opportunities SBM-3

As the nature of the business relationship with its much larger customers means that the company has virtually no impact on workers in the downstream value chain, the focus of the materiality assessment has been on workers in the upstream value chain. The company has limited direct interaction with workers in the value chain and having found no evidence of material impacts from available sources has placed the emphasis rather on the possibility of potential negative impacts, which cannot be excluded on the basis of currently available information.

By cross referencing the location of BOS Tier 1 suppliers with information published by the US Department of Labor, the supply of cotton, aluminium, silicon, electronics, polysilicon, PVC, Textiles, and yarn, and textiles in China, textiles in Cambodia and further upstream copper ore sourced from the DRC used in electrolytic copper products in China were identified as regions and sectors of concern in connection with child labour and modern slavery.

Another material potential impacts in the upstream value chain are the risks of gender equality principles not being upheld in the upstream value chain, the risk of workers being paid less than a living wage, inadequate OSH measures, and excessive hours. It is important to stress that no evidence of any of these critical issues was found in connection with the company's supply chain, and that their inclusion as material is a function of the potential severity of any human rights related impacts and the lack of primary data, rather than as a result of any concrete evidence or reports.

Policies related to Value Chain Workers S2-1

The BOS Supplier Code of Conduct explicitly prohibits all forms of human trafficking, forced labour, and child labour throughout our supply chain. The code includes robust provisions that require all work to be voluntary, free from coercion, debt bondage, or any form of modern slavery. It prohibits the restriction of workers' movement, confiscation of identity documents, charging of recruitment fees, withholding of wages, and any abusive or exploitative conditions, strictly ban child labour at any stage of production or processing, in full compliance with the ILO's conventions on minimum employment age and the elimination of the worst forms of child labour.

These provisions are fully in line with applicable ILO standards, including:

Forced Labour: ILO Conventions C29, C105, and Protocol P29, as well as the ILO's Fair Recruitment Guidelines; Child Labour: ILO Conventions C138 and C182.

The Supplier Code of Conduct also includes comprehensive provisions to ensure health and safety in the workplace and to prevent precarious employment through fair compensation, regulated working hours, and statutory social benefits.

Suppliers are required to maintain workplace health and safety standards that meet or exceed national legislation and to continuously improve working conditions. This commitment aligns with the ILO's Occupational Safety and Health Conventions, particularly:

C155 (Occupational Safety and Health Convention, 1981), C187 (Promotional Framework for Occupational Safety and Health Convention, 2006)

This policy is aimed at ensuring suppliers not only comply with legal minimums but actively pursue ongoing improvements, reflecting the ILO's emphasis on a preventative safety culture.

The code mandates that compensation, working hours, and social benefits must comply with the basic principles of minimum wages, overtime regulations, and statutory social benefits, adhering to the strictest applicable laws, industry standards, or relevant ILO conventions. This directly addresses the risks of precarious employment by ensuring:

The Supplier Code of Conduct further stipulates compliance with minimum wage requirements and fair compensation practices, adherence to legal and ILO standards on working time and rest periods; the provision of statutory social benefits, reducing vulnerability and insecurity.

These provisions are fully in line with the following ILO standards:

C1 (Hours of Work (Industry) Convention, 1919) and C30 (Hours of Work (Commerce and Offices) Convention, 1930) regarding working hours.C131 (Minimum Wage Fixing Convention, 1970) on fair wages, andR204 (Transition from the Informal to the Formal Economy Recommendation, 2015) on reducing precariousness through social protection.

BOS recognizes the importance of aligning policies with internationally recognized instruments relevant to value chain workers, including:

- UN Guiding Principles on Business and Human Rights (UNGPs)
- ILO Declaration on Fundamental Principles and Rights at Work
- OECD Guidelines for Multinational Enterprises

General principles such as respect for internationally recognized human rights, free choice of employment, zero tolerance of child & forced labour / modern slavery, equal opportunities and ban on discrimination, freedom of association and right to collective bargaining, fairness in pay, working hours and benefits, health & safety in the workplace, ethical recruitment practices and respecting the rights of minorities and indigenous peoples are all covered in this document.

Processes for Engaging with Value Chain Workers about Impacts S2-2

The company does not have specific policies aimed at engagement with value chain workers, nor has it developed policies covering measures. The lack of policy statements is on the one hand a function of the lack of input from this group of stakeholders, and on the other down to the fragmented global supplier network consisting of thousands of suppliers across the globe. All workers in the value chain have the possibility to report issues which affect them via the company's whistle-blower portal.

The company’s suppliers are primarily located in developed economies, where labour laws, enforcement mechanisms, and workplace standards are generally robust. To date, no issues related to workers’ rights or conditions in the value chain have been identified, either through internal processes or external sources (including media analysis or stakeholder reports).

Given this context, BOS currently does not have formal processes or mechanisms to systematically gather or integrate the perspectives of value chain workers into decision-making processes. The approach has focused on compliance with legal requirements and standard contractual agreements, which the company believes are sufficient to address material risks in the current supply chain environment.

Processes to Remediate Negative Impacts; Channels to Raise Concerns S2-3

While there are no structured engagement processes, the company maintains open communication channels with suppliers, encouraging transparency and adherence to legal and ethical standards, as well as reactive grievance mechanisms, allowing workers or stakeholders to raise concerns if needed.

Governance Information

G1 Business Conduct

Impacts, Risks and Opportunities

The organization's ESRS G1 material topics include several key areas that reflect its approach to governance, workforce engagement, and ethical business practices. In the area of governance, a positive impact was recorded in the topic of corporate culture, with potential risks identified with regard to corruption and bribery and late payments to suppliers.

A focus is placed on cultivating a positive corporate culture to strengthen trust, commitment, and a sense of belonging among employees. The organization also addresses the potential negative impacts of undetected corruption or bribery, emphasizing preventive measures and integrity systems. Supplier payment reliability is necessary to mitigate potential negative impacts associated with delayed payments, ensuring fair and consistent financial practices. Additionally, the protection of whistle-blowers is guaranteed, providing secure reporting channels and safeguarding those who raise concerns.

All employees are required to comply with the Code of Conduct, which is communicated through training and ongoing guidance by managers. To report concerns, employees and third parties can approach their manager, HR, finance, employee representatives, or a designated Code of Conduct contact person. For issues that cannot be resolved locally, especially those involving illegal practices, a whistleblower system is available, accessible via a dedicated online portal or through direct contact with senior management. Reports can be made anonymously if preferred.

Employees at all locations have received Online training on the company Code of Conduct. This will be repeated at regular intervals and is also part of the employee on-boarding process.

Business Conduct Policies and Corporate Culture G1-1

The company establishes, develops, promotes, and evaluates its corporate culture through a structured yet flexible approach, ensuring alignment with its values and business objectives.

The company's corporate culture is founded on its core values, mission, and vision, which are clearly communicated to all employees. These principles are integrated into policies, leadership practices, and daily operations, providing a consistent framework for behaviour and decision-making.

Corporate culture is developed through training programs, internal communication, and leadership engagement. Employees are provided with opportunities for professional development, and behaviours that reflect the company's values – such as collaboration, integrity, and accountability – are actively encouraged. Regular feedback and open dialogue further support the evolution of the culture.

The company promotes its corporate culture by recognizing and rewarding behaviours that align with its values. Internal communication tools, including meetings, newsletters, and digital platforms, are used to reinforce cultural expectations and celebrate successes. Leadership plays a central role in modelling and promoting the desired culture.

The effectiveness of the corporate culture is evaluated through employee feedback, surveys, and performance reviews. These mechanisms help assess the impact of cultural initiatives and identify areas for improvement. Key indicators, such as employee engagement and retention, are monitored to ensure the culture remains supportive of both employees and business goals.

This approach ensures that the company's corporate culture is consistently reinforced, adaptable, and aligned with its strategic objectives.

Approach to Protection of Whistleblowers

The company ensures the strict confidentiality of both the whistleblower's identity and those involved in investigations. If a whistleblower provides contact details, this information is stored and used in compliance with data protection regulations, with clear communication about the purpose of data collection and any potential transfer to other bodies. The whistleblower's name is only disclosed with their explicit consent or when legally required – particularly to uphold the rights of those affected by the report. In all cases, the whistleblower is informed in advance of any disclosure. These protections extend equally to individuals assisting in the investigation.

Whistleblowers and those aiding investigations are shielded from negative consequences, such as demotion or dismissal, provided they act in good faith. Exceptions may apply if the individual is implicated in the reported incident. Should a whistleblower or assistant experience retaliation, discrimination, or harassment, they are encouraged to notify their supervisor. The company commits to investigating such claims and may implement protective measures for those affected, communicating the outcomes in writing. Any employee or supervisor found to retaliate against a whistleblower or assistant faces disciplinary action, up to and including termination.

The BOS-whistle blower system is accessible either via the company website, or via a QR code and link in the company Code of Conduct. The system is managed by an independent third party which then passes reports onto the Director of Human Resources (PCI) who is fully cognizant of the ethics and modus operandi of whistle blowing mechanisms.

The policy as quoted extensively above is largely compliant with the Directive (EU) 2019/1937 of the European Parliament and Council.

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 the following contact:

Comfield Legal
Dr. Martin Schmidt
Rechtsanwalt / Partner
Uhlandstrasse 162
10719 Berlin

Phone: +49 (0)30-310-160-511

Email: hint@bos.de

Management of Relationships with Suppliers G1-2

While BOS does not currently have a formal policy on late payment prevention, the company manages supplier payments through standardized SAP processes. Paying suppliers within agreed terms is not only key to avoid operational and financial stress on suppliers, as well as potentially endangering a mutually beneficial business relationship, but also in the best interest of the company, engaged as it is in serial production and delivery, as this directly supports operational reliability, ensuring uninterrupted access to materials and components, reducing the risk of production delays or shortages that could disrupt delivery obligations to the company's own customers. Causing a production line to stop at an OEM involves heavy penalties and systems and standard operating procedures within the automotive supply industry are tailored to avoiding stoppages as a priority.

Late payments are therefore not a material issue for BOS, which is why the company has to date not felt it necessary to devote a dedicated policy to cover established standard operating procedures. The need for a dedicated policy will be monitored as part of the company's ongoing sustainability strategy.

Currently ESG is not a supplier selection criteria at the point of onboarding a new supplier. However, once a supplier is on-boarded and reaches a supply volume of greater than €100k p.a. it must meet a SAQ 5.0 minimum rating of D and is expected to comply with the General Terms and Conditions of Purchase which includes compliance with the BOS Supplier Code of Conduct.

The company is considering changing the on-boarding process to incorporate a minimum SAQ rating as an entry requirement in future.

Prevention and Detection of Corruption and Bribery G1-3

The functions most at risk of bribery and corruption are purchasing, accounting and sales.

The lack of registered allegations or incidents of corruption and bribery have meant that targeted specific policies have not been hereto developed. After commissioning a third-party risk assessment in 2025, management has established an anti-corruption policy which will be accompanied by employee training programme to be implemented in 2026.

Incidents of Corruption or Bribery G1-4

The company attempts to measure incidences of corruption or bribery through multiple sources of information, including reports from employees to their managers, submissions via its multilingual, third-party-managed whistleblower platform – accessible to employees, suppliers, customers, their respective employees, and other stakeholders – as well as management oversight of business and payment practices, and potential reports from third parties or authorities.

To date, no reports of violations have been received through these channels, and consequently, there have been no confirmed incidences of corruption or bribery. However, the company acknowledges that the methodological limitation of this approach lies in the inherent nature of such misconduct, which is typically concealed. Therefore, while zero reported incidences may indicate effective prevention, it does not definitively confirm the absence of occurrences but rather reflects the current state of detection. The company remains vigilant and committed to maintaining robust systems for identifying and addressing any potential issues.

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