

	<u>Doc.-name:</u> ESG Corporate Governance Policy of the ZAHORANSKY Group [Englisch]	<u>Doc.-number:</u> D5106700 <u>Revision:</u> 1.0	<u>Approval date:</u> 1/26/2026 3:43 PM <u>page:</u> 1 of 3
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Corporate Governance Policy of the ZAHORANSKY Group

Our Understanding

Corporate governance creates the organizational framework based on clear principles and regulations that ensures responsible and correct business behavior. We define the structure and direction of our business activities through our corporate governance.

In addition, it regulates the communication, evaluation and control mechanisms of ZAHORANSKY's highest governance bodies.

Our corporate governance takes into account key issues such as employee treatment, environmental awareness, ethical conduct, strategy, compensation and risk management and summarizes them in a comprehensive set of ESG guidelines.

With the introduction of the sustainability management system, we have established basic guidelines for the following key areas:

- Product Responsibility
- Sustainable Procurement
- Climate Protection
- Environmental Protection
- Employer of Choice
- People Development
- Occupational Health & Safety
- Corporate governance
- Corporate Compliance
- Risk Management
- Information Security

Scope of application

With this policy, we reaffirm our commitment to corporate governance and establish a framework of organizational rules to act ethically and economically responsibly at all times.

Our goals and key figures

Our goals and targets are defined globally for the ZAHORANSKY Group on the basis of the reference year 2024 and, unless other legal or contractual obligations provide for a different date, must be achieved by the dates below.

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Target area	Goals & Measures	KPIs / Target Values	Time horizon
Structure & Integrity of the Supervisory Board	Competency profile for BoD defined and fulfilled	No KPI-relevant values	Disclosure of competencies in the annual/sustainability report
Transparency in the nomination of board members	All relevant committees established and responsibilities defined; No majority of dependent directors	No KPI-relevant values	With immediate effect
Excellence in the Audit Committee	At least 4 sessions per year	Number of sessions	By 2026

Principles & Standards

We are actively committed to the protection of internationally recognized human rights and ensure that we are not involved in human rights violations. In doing so, we uphold freedom of association and the right to collective bargaining, eliminate all forms of forced labour, work consistently to abolish child labour and combat discrimination in the labour and employment sector. At the same time, we support the precautionary principle in environmental issues, take initiatives to promote environmental responsibility and promote the development and dissemination of environmentally friendly technologies. In addition, we resolutely stand up against corruption in all forms, including extortion and bribery.

Governance & Responsibility

- **Strategic Responsibility:**
Management
- **Operational implementation:**
Compliance, corporate development
- **Monitoring:**
Management, Compliance
- **Support:**
Human Resources, IT, Transformation Office, Sustainability Management

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Compliance & Reporting

- Compliance:**
Compliance with this guideline and local legal requirements for corporate governance is regularly monitored by the Compliance Management Board and checked on a random basis as part of audits
- Reporting:**
Status, measures and KPI performance to achieve corporate governance goals are published annually in the Sustainability Report

Todtnau, 13.11.2025

Ric Nachtmann

Dr. Heinrich Sielemann


