

ESRS report

AEB Group Sustainability Statement

April 9, 2025

www.aeb.com

A large, colorful triangular graphic in the bottom right corner of the page, featuring a gradient of colors including purple, blue, green, and yellow. The letters "AEB" are written in white within this graphic.

AEB

Introduction

The central importance of sustainability at AEB is expressed in one of our corporate missions: "Inspiring, acting sustainably, and creating purpose." This stresses the importance of taking account of economic, environmental, and social factors in equal measure. We thus commit ourselves to the responsible use of resources as individuals and as a company, to our values such as equal opportunity and diversity, and to our commitment to issues that are close to our hearts. This mission has always guided us and inspires us to make a positive contribution to society.

We view our ecological responsibility as an important component of our actions. We recognize that natural resources are finite, and that our contribution is significant, even though it may seem small in a global context. At the same time, we never lose sight of our economic goals. We are convinced that environmental and social responsibility are not at odds with economic sustainability. On the contrary: sustainability pays off.

For us, there is no single ideal path to sustainability, but rather a multitude of measures and activities that pave the way and enable us to improve on a continuous basis. In this report, we provide information on our current progress along this path. It was prepared based on the requirements of the Corporate Sustainability Reporting Directive (CSRD) of the European Union. Although the reporting obligation has been suspended for the time being, we have decided to voluntarily publish a sustainability report in which we focus on the European Sustainability Reporting Standards (ESRS) ESRS 2, E1 including Taxonomy, S1, and G1. By aligning ourselves with the standards while maintaining a certain degree of flexibility, we want to ensure that our report is highly comparable and of high quality, thus helping us to better understand and manage our impacts on the environment and society and exploit our opportunities.

About AEB



1979

45+ years of experience



750+

employees
from 20+ countries



15

offices in 8 countries



7,000+

businesses in 80 countries
running AEB software



25+

years of experience in
the cloud



100 %

The company belongs
to employees and the
AEB-Stiftung



Sustainability

AEB is working on a
net zero strategy



Responsibility

Promoting educational
projects through the
AEB-Stiftung

Figure 1: Fast facts about AEB

As a **software company**, we support the global trade and logistics processes of businesses in the industrial, commercial, and service sectors. More than 7,000 customers use AEB solutions in over 80 countries for shipping, transport and warehouse management, customs management, import and export management, sanctions list screening, and export controls. AEB's portfolio extends from rapidly deployable, cloud-based software products to tailored yet highly adaptive logistics platforms. The automation of customs declarations, embargo checks, shipping and billing processes, and the IT integration of supply chain partners

ensure greater transparency, efficiency, cost savings, and legal certainty throughout the entire supply chain management of our customers. Our headquarters and own data centers are located in Stuttgart. Within Germany, AEB also has

offices in Hamburg, Düsseldorf, Munich, Soest, Mainz, and Lübeck. Internationally, AEB is represented in the United Kingdom, Singapore, Switzerland, Sweden, the Netherlands, the Czech Republic, the United States, and the Philippines.

An up-to-date **overview of the management** of AEB SE and our international companies can be found on our website: the [AEB Management team](#). In addition to the group of shareholders and the Board of Directors, we have also established other bodies. While their existence and structure are not legally prescribed, we consider them important when it comes to actively living and strengthening our values and principles. One example of this is our Company Council, which is responsible for shaping working life at AEB and handling all questions in this area. In this context, the Company Council develops the principles and values of AEB and is committed to ensuring that they can be lived and embraced by all employees. In addition, the Extended Company Council plays a role in certain decisions.

Our shared values such as trust, openness, long-term thinking, authenticity, purpose, and personal responsibility are central to how we interact and collaborate. We also value active employee participation in corporate governance. Active leadership is not tied to hierarchical positions and roles, but it can and should be assumed by all employees in their area of responsibility. In addition, we attach great importance to the interests and views of our employees and incorporate them into our strategy in many areas. These values are firmly anchored in the corporate culture and are set out in a fundamental document called "[Common Ground](#)", which evolves with the company.

All employees at AEB do their own work autonomously, collaboratively, and in networks. We want to avoid bosses, hierarchies, instructions, and controls as much as possible and use them only where it truly makes sense. We stand behind the principle of **autonomy**. This does not mean, however, that we completely forgo processes and responsibilities. Such tools are indispensable, especially for issues that are of particular importance to us or where a corresponding legal obligation exists, for example, regarding quality management, security, and data protection.

AEB belongs to its employees and the AEB Foundation. Only employees can acquire company shares and **become shareholders**. This largely eliminates the influence of external investors and supports our continued development in line with our own values. This in turn ensures long-term stability and sustainable growth for the company. The AEB Foundation supports educational projects of all kinds, but especially those that facilitate or enable access to school education and vocational training for disadvantaged people.

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General information

ESRS 2 General disclosures

BP-1 – General basis for preparation of sustainability statements

Basis for preparation and consolidation scope

This sustainability statement was drawn up on a consolidated basis. The consolidation scope is the same as for the annual financial statements and refers to the entire group of companies.

Value chain coverage

In this report, the upstream and downstream value chain is mainly considered in the context of greenhouse gas (GHG) accounting in E1, as we report only on ESRS 2, E1, S1, and G1. Other standards beyond the mandatory data points are not yet considered in the current reporting year.

Omissions due to sensitive information

No use was made of the option to omit specific pieces of information relating to intellectual property, know-how, or the results of innovations.

Exemptions pursuant to Article 19a(3) and 29a(3) of Directive 2013/34/EU

The exemption provided for in Articles 19a(3) and 29a(3) of Directive 2013/34/EU has not been used in preparing the sustainability statement.

BP-2 – Disclosures in relation to specific circumstances

Value chain estimations

Information on our calculation methodology for GHG emissions can be found in the context information (ESRS E1-6). We are continuously working to replace blanket conversion factors with real, data-based values. Estimations are used only for those suppliers that together account for 20% of the total cost. The actual GHG emissions are used for the remaining suppliers.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

Sustainability information from the EU Taxonomy has been included. This can be found in the chapter on disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).

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

AEB SE is structured according to the monistic system. The following table therefore refers to our Board of Directors as the supreme administrative, management, and supervisory body.

Diversity of the highest bodies (Board of Directors)

	Value
Number of executive members	2
Number of non-executive members	6
Percentage of male members	87.5
Percentage of female members	12.5
Gender distribution (F:M)	1:7
Percentage of other (non-binary) members	0
Percentage of independent members	75

In addition to the general meeting and Board of Directors, which are prescribed by law, AEB has also established other bodies. The Company Council is responsible for the interests of the employees as well as cooperation within the company. It is a separate governing body and consists of six members, two of whom are members of the Board of Directors, with the remaining four representatives elected by the workforce. The proportion of women in the Company Council is 50%. In addition, for each country in which AEB has a location, there are country spokespersons who represent local interests on the Company Council. There are seven spokespersons in total, with women accounting for 43%.

Identity of the administrative, management, and supervisory bodies

The Board of Directors is responsible for risk management at the corporate level. The CSRD project team and the Board of Directors are responsible for monitoring the impacts, risks, and opportunities identified in the materiality assessment in the reporting year.

The processes for monitoring the impacts, risks, and opportunities in the company are currently being introduced. Monitoring currently takes place in a constant exchange between the responsible bodies.

The role of management in governance

The Board of Directors assumes governance responsibility for monitoring, managing, and overseeing impacts, risks, and opportunities. The role of Compliance Officer is also assumed by a member of the Board of Directors.

Development of skills and expertise in the area of sustainability

The Board of Directors and the CSRD project team, which is currently responsible for developing and monitoring the impacts, risks, and opportunities, develop their skills and expertise through training courses, webinars, internal and external consultation with experts, newsletters, self-study, networking meetings, and participation in the KLIMA Thinking Circle 2022/23 (an initiative of the sustainability consultancy "Sustainable Thinking", supported by the Stuttgart Economic Development Agency). In addition, the expertise of the Board of Directors is based on participation in conferences, membership in various associations, as well as engagement and exchange in networks.

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

During the period under review, a strategic planning meeting was held every eight weeks with the CSRD project management team and the project sponsors from the Board of Directors. In 2024, a Compliance and Sustainability team was established to address the implementation of due diligence in the area of sustainability as well as the results and the effectiveness of the adopted policies, actions, metrics, and targets. This team includes members of the Board of Directors as well as the CSRD project manager. This ensures a regular exchange of information.

The members of the Board of Directors can thus consider the impacts, risks, and opportunities when monitoring the strategy, decisions on major transactions, and the risk management process.

All identified impacts, risks, and opportunities were discussed with the members of the Board of Directors. They can be viewed at the beginning of the respective standards.

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

We view incentive and performance-related remuneration systems as counter-productive to people's individual responsibility, which plays a central role at AEB. That is why we do not have such systems, not even for members of the administrative, management, and supervisory bodies.

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

In the reporting year, the risk assessment takes place in the CSRD project team and is coordinated with the sponsors of the CSRD project, who are members of the Board of Directors. In 2025, the risk assessment will be transferred from the CSRD project to normal operations.

The identified risks of sustainability reporting are as follows:

- Legal requirements from the ESRS are misinterpreted, thus necessitating extensive rework.
- Overall, it takes a great deal of time to understand the legal requirements, to introduce processes and structures for data collection, to review and prepare the collected data, and to create the report for the first time.
- There are quantitative data points that we have not yet collected and for which no corresponding data basis exists.
- Regardless of any legal requirements, we as an undertaking (i.e. company) have, of our own accord, been committed to sustainability for a long time. Not all aspects of this fit into the ESRS framework.
- Software introduction and data transfer started very late (January 2025) – problematic if the software does not meet our requirements.
- Political uncertainty at the EU level and in Germany – unclear requirements.

Our risk assessment is based on the criteria of "probability of occurrence" and "extent of damage". Our sustainability reporting for the 2024 reporting year is voluntary. Therefore, the extent of the damage due to the aforementioned risks is to be classified as low, especially in view of the changed legal situation following the EU Commission's proposal for the Omnibus Regulation. Most of the risks relate to the implementation phase and the first voluntary report. These were taken into account in the planning of the CSRD project, and the

residual risk was accepted. In some cases, the risks can also be mitigated through exchanges with external consultants and the auditing firm.

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

Description of products, services, markets, and customer groups

We offer a wide range of innovative IT solutions aimed at simplifying the goods movements of our customers through cloud services. Our products and services include the development of software solutions for automating and optimizing logistics processes, provisioning APIs for seamless integration, and supporting our customers with content services such as sanctions lists and carrier routing data. Another important area of our services is customs and trade compliance management. We offer comprehensive solutions for customs and trade compliance that enable our customers to conduct their international business in an efficient, legally compliant manner. Our expertise in these areas helps our customers to minimize risks and ensure compliance with legal regulations.

Our key markets and customer groups mainly include the manufacturing industry, B2B retailers, and internal logistics service providers for industry. We devote great time and effort to maintaining and continuously expanding these segments.

Number of employees by geographical area

Geographical area	Current reporting year 2024
Europe	741
Asia/Pacific	25
Total	766

Breakdown of total revenue

ESRS sector	Current reporting year 2024
Total information technology revenue (TIT)	EUR 91 million

List of significant ESRS sectors

In the reporting year, a small proportion of our total revenue was attributable to other economic sectors outside our core business. This share was only 3.6% and is therefore of minor significance for the overall assessment of our economic activities.

Activity in special sectors

Sector	Active in sector
Fossil fuel sector (coal, oil, gas)	No
Taxonomy-aligned economic activities related to fossil gas	No
Chemicals production	No
Controversial weapons	No
Cultivation and production of tobacco	No

Elements of the corporate strategy with reference to sustainability aspects

Sustainability is one of our four corporate missions and thus applies universally to all activities. At present, products and services are not evaluated with regard to sustainability goals. Existing initiatives and projects in the areas of sustainability are ongoing and are continuously fine-tuned. For the foreseeable future, we see no strategic need for action in other areas, although this is constantly monitored.

Description of the business model and value chain

Upstream value chain:

As a software provider, our most important inputs are electricity, hardware (notebooks, mobile phones, data centers), and software licenses (both for our own operational use and for development of our software). The most important prerequisite for our value creation is our own workforce and its expertise.

We recognize that human rights issues require in-depth consideration in every value chain. Our internal supplier risk analysis conducted in 2024 found no human rights violations among our direct suppliers. Due to the specific focus on ESRS 2, E1, S1, and G1 in this report, a more in-depth analysis based on ESRS S2 is still pending.

Value creation at AEB:

Value creation at AEB means creating products and providing services that meet the requirements of the market and our customers in particular, thereby generating company profit.

The processes of our value chain are shown in Figure 2: Value creation at AEB. All activities, whether with a direct impact on one of the aforementioned processes or with a supporting influence on the associated sub-processes, contribute to value creation.

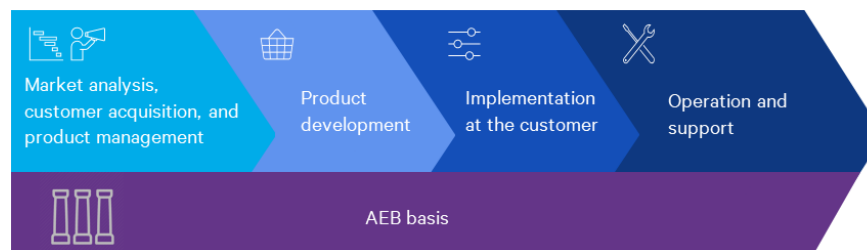


Figure 2: Value creation at AEB

The material sustainability topics in our own business operations are listed in ESRS 2 IRO-1 as part of the materiality assessment.

Downstream value chain:

AEB has over 7,000 customers. Small businesses, medium-sized enterprises, and global players account for roughly equal shares of these customers. Approximately 20% of our customers are trading companies, 20% are service providers, and the remaining 60% of customers are manufacturing companies and shippers.

In the downstream value chain, the most important sustainability topics are air pollution and emissions caused by goods movement. Another sustainability topic at this point is the handling of our hardware (data center, notebooks, etc.) at the end of its useful life.

SBM-2 – Interests and views of stakeholders

Stakeholder engagement

Stakeholder	Engagement, yes/no	Organization of engagement	Consideration of outcome by AEB
Employees	Yes	Information, participation, exchange Employee survey Company Council, works council As shareholders Active participation as part of our corporate culture	Ideas, feedback, and employee engagement serve as a basis for adjustments and changes
Customers	Yes	Community, customer days, virtual meet-ups, user testing, workshops	Customer feedback influences product development and solutions offered
Suppliers	Yes	Questionnaires, partner management	Conscious selection of suppliers based on sustainability criteria
Society and environment	Yes	AEB-Stiftung Neighborhood cooperations Scientific studies	Selection of foundation projects (social sustainability) Creation of a sharing economy Consideration of study results
Authorities and associations	Yes	Membership in networks and associations Exchanges with authorities	Implementation of regulatory requirements

Regular exchange takes place between different stakeholder groups, for example, within the company between the Board of Directors and employees.

The interests, views, and rights of employees are incorporated into the strategy and business model in a variety of ways. Active participation and

assuming leadership within the individual's sphere of influence are part of our corporate culture and are always encouraged.

In addition, AEB belongs to its own employees, and only they can exert influence as shareholders. Employee engagement is also formally ensured by the Company Council and the works council.

This ensures the protection of human rights, particularly with regard to discrimination, labor rights, and occupational safety, as well as adequate remuneration.

We engage with our customers and suppliers. We also take an external perspective through our Advisory Board, and this has been incorporated into our materiality assessment along with various market research. No specific survey was conducted in this context.

Through this ongoing exchange process, the administrative, management, and supervisory bodies are informed about the views and interests of the stakeholders. They are included in adjustments made to the strategy and business model. Changes due to the materiality assessment were therefore not necessary.

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

Description of material impacts, risks, and opportunities

The results of our double materiality assessment can be found in the associated standards, E1, S1, and G1.

Effects of material impacts, risks, and opportunities

The impacts, risks, and opportunities were collected for the first time in the reporting year. As they are derived from our current business model and our value chain, they are the focus of our activities and feed into strategic considerations. Structured management of the material impacts, risks, and opportunities has not yet taken place in the reporting year. The assessment was carried out by the CSRD project team in consultation with internal stakeholders and the Board of Directors. The aim is to translate this into a structured monitoring and control process.

Resilience of the strategy and business model

In the short term, the identified negative impacts and risks do not significantly affect our business operations. A structured monitoring and control process is sought so that these impacts and risks can be managed in the medium and long term and opportunities can be exploited.

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

Methodologies and assumptions in the process

The materiality assessment was primarily based on an Excel tool developed by the sustainability consultancy "Sustainable Thinking". This tool is based on recognized standards for materiality assessment and follows a structured evaluation process.

The materiality assessment was carried out by the CSRD project team, which involved internal departments and stakeholders as required. The team thoroughly reviewed the specified content in advance and, thanks to the members' many years of service with the company, is familiar with the processes, products, and structures, as well as the market positioning of the company. For this voluntary report, the impacts, risks, and opportunities were assessed in relation to ESRS S1, E1, and G1.

Both at the outset and throughout the materiality assessment, the CSRD project team relied on a common understanding of the business model and value chain to assess where sustainability impacts, risks, and opportunities might originate and where they might overlap with sustainability aspects.

Each impact was assessed according to specific criteria prescribed in ESRS 1, such as severity – including the scale, scope, and irremediable character of the impact – as well as probability. The thresholds for the materiality of the impacts were set before the assessment was conducted in order to avoid prejudging the outcome.

The principle of proportionality was to be applied when determining the impacts, in particular potential impacts. Considering an impact with a low likelihood of occurrence, for example, is not expedient.

The specific criteria of the ESRS were used for the risk assessment. To assess the magnitude of the financial effects of a risk or opportunity, the internal thresholds for risk assessment from the information security management system were used.

The methodology is based on a consistent approach for all materiality assessments of impacts, risks, and opportunities. The same evaluation methods and thresholds were used for both impact materiality and financial materiality, irrespective of the topic. Likewise, the thresholds were not changed or weighted depending on whether the impact, risk, or opportunity lies within the business model or our value chain.

Internal stakeholders were engaged in identifying the impacts, risks, and opportunities. An external consultant supported the materiality assessment process and unofficially reviewed the results for clarity, consistency, and comprehensibility.

Processes to identify, assess, prioritize, and monitor potential and actual impacts

Identification

In 2024, the CSRD project team, together with an external consultant, conducted a special workshop on the impacts, risks, and opportunities. Information on the business model and value chain can be found in the disclosures for ESRS 2 BP-1 and SBM-1. These descriptions provide the basis for focusing

on specific activities, business relationships, and regions that were considered in the identification of impacts, risks, and opportunities.

The identification of impacts, risks, and opportunities began with a review of existing processes and documents. Where available, published sustainability documents of similar companies on the market have been taken into account. Internal risk management and financial controlling staff supported the CSRD project team.

Assessment

The impacts, risks, and opportunities were assessed according to the specific criteria prescribed by the ESRS and using topic-independent assessment thresholds established before the process began. They were independent of the focus in the business model, in the value chain, or the topic area to which they relate.

Impacts, risks, and opportunities were independently assessed and classified as material or non-material in isolation. The assessment was supplemented by the engagement of internal stakeholders. More information on stakeholder engagement can be found in the ESRS 2 SBM-2 disclosure.

Prioritization

It was not considered necessary to prioritize impacts, risks, and opportunities as their total number is within a manageable range.

Monitoring

The material impacts, risks, and opportunities are monitored on an ongoing basis. Responsibility for this lies with the CSRD project team in the reporting year and will be transferred to the Board of Directors and the Compliance and Sustainability team in the future.

Impacts, risks, and opportunities that still exist at the end of a reporting period are automatically reconsidered in the next materiality assessment and subjected to validation and/or reassessment as necessary.

Decision-making process and integration into existing procedures

Decisions in the context of the materiality assessment were made with the involvement of internal stakeholders and the Board of Directors. Representatives of the Board of Directors were engaged in the assessment of impacts, risks, and opportunities as internal stakeholders. The materiality assessment was carried out in coordination with those responsible for the information security management system along with the Compliance and Sustainability team, which is also responsible for risk management.

Environmental information

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

General principles

As part of its Green Deal, the European Union aims to achieve climate neutrality by 2050. To achieve this goal, the European Commission has adopted the EU Taxonomy Regulation (Regulation (EU) 2020/852) as part of its "Sustainable Finance" action plan. This represents a uniform classification system for environmentally sustainable economic activities and aims to direct capital flows specifically towards sustainable activities.

The EU Taxonomy defines what constitutes an environmentally sustainable activity based on technical assessment criteria. According to Article 3 of the EU Taxonomy Regulation, an economic activity is to be classified as sustainable if, in accordance with Articles 10 to 18, it:

- Contributes substantially to one or more of the six environmental objectives
- Does not significantly harm any of the other environmental objectives ("Do No Significant Harm" – DNSH)
- Is carried out in compliance with the minimum safeguards established in areas such as human rights, labor standards, anti-corruption, and tax transparency
- Complies with the applicable technical screening criteria

The six environmental objectives defined in Article 9 of the EU Taxonomy Regulation are:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

A distinction must be made between **taxonomy-eligible** and **taxonomy-aligned** activities:

- An economic activity is taxonomy-eligible if it is generally listed in the annexes to the delegated acts on the EU Taxonomy – irrespective of whether it meets other sustainability criteria.
- An activity is considered taxonomy-aligned if it also satisfies all of the aforementioned screening criteria.

AEB approach

We recognize the EU Taxonomy as a key instrument for promoting a sustainable economy and continuously review the economic activities defined therein with regard to their relevance to the EU Taxonomy. The assessment of taxonomy eligibility and alignment for the reporting year 2024 is based on the currently applicable delegated acts, including the technical assessment criteria for the six environmental objectives effective from 2024.

Our focus is on the environmental objective of "climate change mitigation". Economic activities that potentially contribute to multiple environmental objectives have been allocated to the most relevant objective in order to avoid double counting.

Due to the ongoing regulatory developments and uncertainties regarding interpretation, we reserve the right to further specify and adapt our methodology and assessment in the course of new guidelines or technical adjustments.

Procedure for analyzing the taxonomy eligibility and taxonomy alignment of AEB

The assessment of taxonomy eligibility and alignment was carried out in several systematic steps, which are based on the requirements of the EU Taxonomy Regulation. The procedure was as follows:

1. "Substantial contribution" assessment

The technical assessment of economic activities with regard to their contribution to the environmental objectives of the EU Taxonomy was differentiated according to the activity. The assessment of whether an activity fulfills the technical screening criteria and thus makes a substantial contribution to the environmental objective – in particular climate change mitigation – was carried out on a decentralized basis at the level of the respective operational units. To the extent that the legal acts on the EU Taxonomy provide for simplifications (e.g. sector- or segment-specific assessment), these were applied appropriately.

2. "Do no significant harm" (DNSH) assessment

The DNSH assessment was carried out at the level of the respective economic activity and is based on existing legal requirements as well as internal environmental and sustainability standards. We employ existing processes for controlling financial and non-financial risks, which are regularly reviewed and adjusted.

3. "Minimum safeguards" assessment

AEB strives to comply with the minimum safeguards requirements set out in Article 18 of the EU Taxonomy Regulation. These include, in particular, respect for human rights, fair working conditions, and anti-discrimination along the entire value chain.

Taxonomy-eligible economic activities of AEB

In the reporting year, we assessed the following activities as taxonomy-eligible, but not taxonomy-aligned:

- 8.1 Data processing, hosting, and related activities

Our data centers and cloud solutions are not yet fully taxonomy-aligned. The EU Code of Conduct for Energy Efficiency in Data Centers is not yet systematically implemented. No independent third-party audit of the procedures currently takes place. Due to our current company size and structure, the relevant regulations are not mandatory. We are monitoring developments and examining the future application of the recommendations.

As regards the applicability of alternative procedures, our data center structure is considered to be comparatively small. Nevertheless, we are examining the extent to which best practices from the EU Code of Conduct or equivalent sources are partially applicable and enable similar energy savings potential.

Refrigerants used in our data centers:

Parts of our infrastructure use Novec 1230, which has a Global Warming Potential (GWP) of <1, well below the threshold of 675.

In addition, the refrigerant R-410A is used in backup air conditioning units. These units are generally inactive and only used in the event of a fault or failure of the main cooling system. According to the Intergovernmental Panel on Climate Change (IPCC), the GWP of R-410A is 2088, which is above the threshold; however, it is not in permanent use.

This data is collected in consultation with the manufacturers of our air conditioning units. A complete replacement of refrigeration equipment is scheduled as part of our regular maintenance cycle to prevent environmental risks (e.g. toxic waste) while ensuring long-term energy efficiency.

- 6.5 Transport by motorbikes, passenger cars, and light commercial vehicles

AEB has a fleet consisting exclusively of leased vehicles. This economic activity falls under the category of "Transport by motorbikes, passenger cars, and light commercial vehicles" (CCM 6.5), which serves as a support function for the core business. The fleet consists of a mixture of electric, hybrid, and combustion vehicles.

While the fleet is taxonomy-eligible, full taxonomy alignment has not yet been achieved due to the current vehicle types and procurement processes.

From 2027, no more vehicles powered purely by combustion engines will be procured. From that point on, the fleet will be converted to hybrid and electric vehicles to advance our electrification and further reduce our emissions.

Taxonomy-aligned economic activities

At the time of reporting, full taxonomy alignment pursuant to Article 3 of the EU Taxonomy could not be established for any of the identified taxonomy-eligible activities. This is primarily due to the fact that the requirements of the technical screening criteria and the full assessment of the DNSH criteria could not yet be demonstrably met in all areas.

We are continuously working to further develop the necessary evidence and processes to ensure future compliance with the requirements of the EU Taxonomy for relevant activities.

Compliance with minimum safeguards

As part of our corporate responsibility, respect for human rights is a central concern of AEB – both in our own business operations and along the supply chain. AEB is committed to conducting its business activities in accordance with applicable laws and international standards. These include the United Nations Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, international labor standards, and the UN Global Compact.

We firmly reject any form of child or forced labor, as well as modern slavery and human trafficking. We are also committed to equal opportunities, respect for human dignity, and the rejection of all forms of discrimination. These principles apply not only to our own business activities, but also to our suppliers, customers, and business partners.

Sustainability is an integral part of AEB's corporate identity. In the interests of a holistic approach, we actively contribute to the fulfillment of environmental and social responsibility.

ESRS E1 Climate change

			Position in the value chain			Time horizon		
			Upstream	Own operations	Downstream	Short-term	Medium-term	Long-term
Climate change adaptation								
Adaptation costs	Risk	Climate change adaptation results in costs due to necessary measures, e.g. energy costs, costs for reconstruction measures, damage repair, insurance.		X			X	X
Supply chain disruptions and new procurement strategies	Risk	Climate change leads to changes in the availability of raw materials and materials and thus to disruptions in supply chains. Increasing natural disasters can, for example, lead to delays or disruptions in the supply chain. This in turn causes bottlenecks in procurement and leads to higher costs.	X		X	X	X	X
Slower economic growth due to climate change	Risk	Economic growth is slowing due to climate change. The reasons for this include damage to infrastructure caused by extreme weather events, higher costs due to investments in climate-friendly technologies, rising production costs due to resource scarcity, or rules and regulations to combat climate change.	X	X	X	X	X	X
Climate change mitigation								

Own greenhouse gas emissions	Actual negative impact	We cause greenhouse gas emissions (we determine these according to the GHG Protocol, Scopes 1, 2, and 3).		X		X	X	X
Greenhouse gas emissions in the value chain, particularly in logistics	Actual negative impact	With our software, we simplify transports that cause greenhouse gas emissions			X	X	X	X
Reduction of greenhouse gas emissions in the value chain, particularly in logistics	Opportunity	With our software, we can contribute to sustainability in the logistics industry, for example, by adapting transport routes.			X		X	X
Revenue from partnerships offering solutions for sustainable logistics	Opportunity	We work with Gryn, our partner for GHG transparency in transport management for greater sustainability in the logistics industry.			X		X	X
Software requirements arising from new sustainability regulations in international trade	Opportunity	New sustainability regulations in international trade and regulatory changes in customs and logistics represent an opportunity for the business model.		X		X	X	X
Energy								
Resource and energy consumption	Actual negative impact	Our business activities consume resources and energy.	X	X		X	X	X

E1-1 – Transition plan for climate change mitigation

No climate transition plan currently exists. In 2025, we are working on a net-zero strategy that will serve as the basis for a transition plan.

Impact, risk, and opportunity management

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

At AEB, the following policies (guidelines) provide guidance on climate change mitigation and adaptation:

- Climate protection and addressing climate change are part of our **mission of "inspiring, acting sustainably, and creating purpose"**. In this, we describe how we consider economic, social, and environmental factors in equal measure and use resources responsibly.
- Our "**Common Ground**" (current version 2022) states that we focus on long-term sustainability, sustainable business practices, and stability.
- In our Code of Conduct (version 4.0), we describe our approach to sustainability as follows: *We practice responsible, sustainable management at AEB. We take our social responsibility around sustainability very seriously and continuously optimize our activities and software solutions for greater sustainability. In the interests of a holistic approach, it is important to us that our suppliers do their part. We want to make our world greener and more equitable and are taking the initiative to promote greater environmental awareness. Our climate action plan is designed to help achieve the 1.5°C target of the Paris Climate Accords. We follow the logic of "avoid – reduce – offset" and see offsets as the last option, instead focusing our efforts on avoiding emissions in the first place.*
- In addition, we are ISO 27001 certified (latest standard 27001:2022). The following excerpt can be found in our **Integrated Management System**

(IMS) guideline: *Climate change is a relevant topic for AEB. AEB has integrated this aspect into the risk assessment of our ISO-certified ISMS. Threats of force majeure (such as storms, floods, extreme heat) are the subject of regular observation and assessment. We see it as an opportunity to make a contribution based on our own ethical standards and sense of responsibility, both to make our own contribution to curbing climate change and to demonstrate our resilience to the effects of climate change, thereby protecting our customer services and making a conscientious commitment.*

- Our **mobility concept** supports the path toward more sustainable behavior. It therefore includes the electrification of our vehicle fleet, moving away from the use of fossil fuels, and promoting shared means of transportation.

E1-ESRS 2 SBM-3 – Material impacts, risks, and opportunities and their interaction with strategy and business model

Background information: Climate-related risks

- **Physical risks** relate to the direct impact of climate change on the company.
- **Transition risks** arise from the transition to a low-carbon economy and are divided into regulatory, technological, market, and reputational risks.

Material climate-related risk	Physical risk / transition risk	Explanation
Heatwave	Physical risk	Risk assessment:3 Relevant locations: Stuttgart, Lübeck, Mainz
Surface water from heavy rainfall	Physical risk	Risk assessment:4 (Stuttgart) 3 (Lübeck, Mainz) Relevant locations: Stuttgart, Lübeck, Mainz
Changing temperatures	Physical risk	Risk assessment:5 (Stuttgart, Lübeck); 4 (Mainz) Relevant locations: Stuttgart, Lübeck, Mainz
Heat stress	Physical risk	Risk assessment:4 (Stuttgart) 3 (Lübeck, Mainz) Relevant locations: Stuttgart, Lübeck, Mainz
Temperature variability	Physical risk	Risk assessment:4 (Stuttgart, Lübeck, Mainz) Relevant locations: Stuttgart, Lübeck, Mainz
Changing precipitation patterns and types	Physical risk	Risk assessment:3 (Stuttgart) Relevant locations: Stuttgart
Precipitation or hydrological variability	Physical risk	Risk assessment:4 (Stuttgart, Lübeck, Mainz) Relevant locations: Stuttgart, Lübeck, Mainz

Drought	Physical risk	Risk assessment:4 (Stuttgart) Relevant locations: Stuttgart
Wind (storm, tornado)	Physical risk	Risk assessment:3 (Lübeck) Relevant locations: Lübeck
Technology: replacement of physical products with digital products	Transition risk	Risk assessment: less logistics required, leading to fewer transactions
Market: reduction of global trade in favor of local trade	Transition risk	Risk assessment: less global logistics and cross-border transport required, leading to fewer transactions
Politics and law: higher pricing of greenhouse gas emissions reduces trade volumes	Transition risk	Risk assessment: less global logistics and cross-border transport required, leading to fewer transactions
Technology: requirements for lower-emission / more energy-efficient hardware	Transition risk	Risk assessment: investments needed to meet requirements
Market: reduction of consumption through more conscious behavior	Transition risk	Risk assessment: less logistics required, leading to fewer transactions

Resilience of the strategy and business model in relation to climate change

The resilience analysis was conducted with regard to the physical climate risks, transition risks, and other risks to the business model.

Analysis of physical risks

For physical risks, the Repressive Concentration Pathway (RCP) 8.5 scenario of the Intergovernmental Panel on Climate Change (IPCC) was used. This scenario assumes an increase in the global average temperature of 4.8 degrees Celsius by 2100 compared to the pre-industrial era. Depending on data availability, the analysis looked at and combined short-, medium-, and/or long-term time horizons. Ideally, all three time horizons could be analyzed. For this purpose, historical values from 1971 and future values up to 2100 were mainly used. The upstream value chain was not considered.

The analysis of the physical risks to the assets in Stuttgart took place in the period from July to November 2024. The analysis for the Mainz and Lübeck locations was conducted between August 2024 and March 2025. The analysis is planned for other locations, especially international ones.

Background information: Rules for risk classification

- Risk value and probability of occurrence (5 levels)
- Extent of damage (5 levels)
- Defined according to our ISMS (Information Security Management System) processes
- The extent of damage relates both to our business activities and to our assets

		AXIS Probability of occurrence				
		very rarely	rarely	occasionally	often	frequently
		0	1	2	3	4
AXIS Extent of damage	threatening	4	5	6	7	8
	significant	3	4	5	6	7
	noticeable	2	3	4	5	6
	insignificant	1	2	3	4	5
	none	0	0	0	0	0

Figure 3: Risk classification according to ISMS

The physical risks listed in the table above have a risk value of 3 or higher.

We have not identified any risks that require urgent action. The risk values presented in the table describe the gross risk, i.e. the risk assessment without consideration of risk reduction measures.

Analysis of transition risks and other risks

The IPCC's Shared Socio-Economic Pathways (SSPs) were chosen as the basis for the analysis of transition risks. For AEB, an optimistic scenario based on SSP 1 was created, with the inclusion of further studies from the areas of global trade, logistics, and technology. 2040 was chosen as the time horizon.

We have also included the following aspects in our scenario analysis because they are particularly important for AEB: international cooperation and slow, sustainable economic growth, as well as global cooperation/conflicts. A strengths, weaknesses, opportunities, and threats (SWOT) analysis was carried out to identify the risks and opportunities for AEB in the relevant scenario.

No existential risks requiring urgent action were identified. This assessment was also made against the background of political changes in the area of foreign trade, such as the EU customs reform, which are expected to bring about significantly greater changes and risks to the existing business model than climate change. The Environmental, Social, and Governance (ESG) legislation that has already been passed and planned presents more opportunities than risks for AEB.

The results of the analysis were therefore only incorporated into a revision of the impacts, risks, and opportunities for E1. A financial assessment of the risks and opportunities and a detailed resilience analysis with regard to the transition risks have not yet taken place.

Adaptation of the business model

There is no need for any adaptation of the business model to climate change in the reporting year. The business model is continuously reviewed and further developed by the Board of Directors and the Product Management department. This can also be done with specific regard to climate change, if necessary. Our assets (Stuttgart building) are also continuously adapted and modernized in line with climate change. Access to financial resources is not jeopardized due to a high equity ratio.

E1-3 – Actions and resources in relation to climate change policies

"First avoid, then reduce, then offset": AEB follows this guiding principle for environmental sustainability in all areas of the company. This is reflected in all our business activities, from commuting and business travel to the power supply of our locations and the ordering of hardware and office equipment.

In recent years, we have already taken a wide range of concrete measures to reduce GHG emissions:

- Our headquarters and our data centers are characterized by an efficient and environmentally sustainable energy policy, which takes into account all available regenerative energy sources. For example, we use the waste heat from the two data centers to air-condition the building and generate hot water. A photovoltaic system was installed to supply power to the data centers. Thanks to the combination of state-of-the-art technology and conscientious construction planning, the requirements of the Energy Saving Regulation EnEV 55 "Energy-efficient building" have been

significantly exceeded. The AEB headquarters has also passed the energy audit in accordance with the DIN EN 16247-1 standard.

- The company canteen in Stuttgart favors the use of regional and seasonal products and has steadily reduced the proportion of animal products in recent years. In addition, measures to prevent food waste are consistently pursued.
- A mobility concept is in place to promote shared transport and encourage a move away from "individual car transport" and towards "shared mobility" (public transportation and mobility services such as car sharing) and bicycles. AEB is promoting the transition to an electrified vehicle fleet while simultaneously reducing fossil fuel use. The aim is to order no more combustion engines from 2027.

Main measures taken during the reporting year:

- The mobility concept has been updated. As a result, greater support is given to electric vehicles, the use of local public transport (ÖPNV), and the JobRad bicycle leasing scheme.
- The charging infrastructure for electric and hybrid vehicles in the company's underground car park has been significantly expanded to 20 wall boxes with 40 charging points.
- Two parking spaces in the company's underground car park have been designated as "reserved for carpooling".

At this stage, the achieved and expected reduction in GHG emission due to the measures taken are not calculated in detail.

Metrics and targets

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

At present, AEB has not set any emission-related targets.

E1-5 – Energy consumption and mix

Total energy consumption

Energy consumption and mix	Current reporting year 2024
Total fossil energy consumption (MWh)	1178
Share of fossil sources in total energy consumption (%)	41
Consumption from nuclear sources (MWh)	0.00
Share of consumption from nuclear sources in total energy consumption (%)	0.00
Fuel consumption for renewable sources, including biomass (MWh)	0.00
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	1632
Consumption of self-generated non-fuel renewable energy (MWh)	59
Total renewable energy consumption (MWh)	1691

Share of renewable sources in total energy consumption (%)	59
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Total energy consumption (MWh)	2869
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Energy generation

Energy production	Current reporting year 2024
From renewable sources (MWh)	59
From non-renewable sources (MWh)	0.00

Energy intensity

Energy intensity	Current reporting year 2024
Energy intensity per net revenue (MWh/money unit)	31.5

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

	Current reporting year 2024
Gross Scope 1 GHG emissions (t CO ₂ e)	343.31
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.00
Gross location-based Scope 2 GHG emissions (t CO ₂ e)	638.54
Gross market-based Scope 2 GHG emissions (t CO ₂ e)	36.59
Total gross indirect (Scope 3) GHG emission (t CO ₂ e)	2687.06
1 Purchased goods and services	1555.3
2 Capital goods	76.22
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	187.98
4 Upstream transportation and distribution	0.00
5 Waste generated in operations	2.36
6 Business travel	466.97
7 Employee commuting	200.59
8 Upstream leased assets	0.00
9 Downstream transportation	0.00
10 Processing of sold products	0.00

11 Use of sold products	185.13
12 End-of-life treatment of sold products	0.00
13 Downstream leased assets	0.00
14 Franchises	0.00
15 Investments	12.51
Total GHG emissions (location-based) (t CO ₂ e)	3667.24
Total GHG emissions (market-based) (t CO ₂ e)	3066.96

Background information: GHG emissions

The Greenhouse Gas Protocol (GHG Protocol) is a globally recognized standard for measuring and managing GHG emissions. AEB's GHG inventory complies with this uniform framework for reporting GHG emissions. It includes emissions from direct and indirect sources (Scope 1, Scope 2, and Scope 3 emissions).

Methodologies and assumptions

Scope 1 GHG emissions

To determine Scope 1 emissions, AEB uses standardized emission factors and its own consumption data to ensure consistent and traceable calculations. The conventional amounts of energy used are multiplied by the respective emission factors (tCO₂/MWh or tCO₂/l). This ensures transparent and consistent reporting.

- **1.1 "Stationary combustion in buildings":** Emissions from the use of heating oil, gas, or district heating in office buildings are calculated on the basis of energy consumption.
- **1.2 "Mobile emissions from the vehicle fleet":** The GHG emissions are calculated from fuel consumption using consumption data from fleet management and the travel expenses application. All vehicles the fuel costs of which are borne by AEB are recorded. This includes both combustion engine and electric vehicles. The emissions from diesel generators at the company headquarters are calculated on the basis of the reported diesel consumption.
- **1.3 "GHG emissions from chemical processes":** We record these quantities in so far as they exist. At the moment, however, they are irrelevant.
- **1.4 "Direct GHG emissions":** We report the recorded emissions in this category (e.g. from leaks such as refilled coolants in air-conditioning systems) with the corresponding quantity and type. The calculation is based

on specific emission factors. We record the number of units when commissioning and disposing of refrigeration equipment.

Scope 2 GHG emissions (location- and market-based)

Scope 2 covers indirect GHG emissions from the consumption of purchased electricity, district heating, or other energy sources generated outside the company in the upstream value chain. Scope 2 GHG emissions are calculated using the location-based and market-based approaches. Market-based emissions are determined taking into account specific energy sources.

- **2.1 "Electricity":** This metric includes the GHG emissions generated by the consumption of purchased electricity at the AEB locations. The calculation is based on the reported electricity consumption. Locations that are supplied with 100% green electricity are considered emission-free in the market-based calculation. Electricity consumption at international locations is calculated on the basis of the specific electricity mix of the respective country, if no green electricity is used.
- **2.2 "Steam":** This category is used to record steam, which does not exist at AEB.
- **2.3 "Heating":** The reported values include local and district heating. The GHG emissions are calculated on the basis of the reported energy consumption from the most recent utility cost statement.
- **2.4 "Cooling":** District cooling is only relevant for our location in Sweden.

Scope 3 GHG emissions (upstream and downstream)

Scope 3 includes all other indirect GHG emissions that result from our business activities but are not directly caused or controlled by us. We distinguish between upstream and downstream Scope 3 GHG emissions.

- **3.1 "Purchased goods and services":** This includes all emissions from upstream processes, from raw material extraction to delivery, that arise from the purchase of goods and services. From 2024, we analyze all suppliers, and specifically those that together account for 80% of the costs. The remaining 20% are integrated into the GHG inventory based on a flat-rate methodology. As a rule, goods and services purchased from suppliers that are demonstrably climate-neutral are recorded as neutral in AEB's GHG inventory.
- **3.2 "Capital goods":** This is the category in which we record our capital goods.
- **3.3 "Fuel- and energy-related emissions":** Category 3.3 covers upstream energy-related emissions, which are determined primarily from the data already recorded.
- **3.4 "Upstream transportation and distribution":** These values are not included due to their insignificance. Most of AEB's suppliers already deliver in a climate-neutral manner, which is why this category is omitted from the GHG inventory following the materiality assessment.
- **3.5 "Waste generated in operations":** We receive the recorded values from Facility Management.
- **3.6 "Business travel":** Here we record car journeys, train journeys, flights, and hotel accommodation. This includes GHG emissions caused by business travel with employees' private vehicles and company cars without fuel cards. Where possible, the calculation is based on the actual values, otherwise on the kilometers traveled per mode of transport. Company cars with fuel cards are already included in Scope 1. GHG emissions from business travel by air are calculated on the basis of kilometers traveled.

We differentiate between different categories, such as country-specific, long-haul, short-haul, business class, and economy class. We obtain the kilometers through travel expense recording, the relevant airlines, or directly from the locations. Emissions from business trips with rental cars are calculated on the basis of kilometers traveled or costs. GHG emissions from rail journeys are calculated on the basis of kilometers traveled and costs. Rail travel booked with BahnBusiness in Germany is considered climate-neutral due to the use of 100% green electricity.

- **3.7 "Employee commuting":** This category covers the GHG emissions generated by our employees commuting between their home and workplace. The data is collected by means of an annual commuter survey, from which emissions for the reporting year are calculated. Since not all employees participate, we extrapolate the data to the actual number of employees.
- **3.8 "Upstream leased assets":** Here, we record emissions from the operation of assets that are leased by us and the operational use of which is not already included in our Scope 1 or Scope 2. Currently, our only relevant leasing costs are vehicle leases.
- **3.9 "Downstream transportation and distribution":** This category is not relevant for AEB as the company does not transport any sold products.
- **3.10 "Processing of sold products":** This category is also not applicable to AEB as we have no such goods/products in our business model.
- **3.11 "Use of sold products":** Here we have recorded the customer's on-site usage, both for the remaining on-premises solutions and for the use of the cloud offering.
- **3.12 "End-of-life treatment of sold products":** This category is also not relevant for AEB since our products are not recycled or disposed of.
- **3.13 "Downstream leased assets":** Category 3.13 is not relevant for AEB as the company does not have any rented or leased tangible assets.

- **3.14 "Franchises":** This category is also not relevant for AEB as the company does not engage in franchising activities.
- **3.15 "Investments":** Here we record our financial investments as well as money in accounts.

GHG emission intensity

	Current reporting year 2024
Total GHG emissions (location-based) per net revenue (t CO ₂ e/monetary unit)	40.3
Total GHG emissions (market-based) per net revenue (t CO ₂ e/monetary unit)	33.7

Background information: Reconciliation of net revenue

- Total revenue used to calculate GHG intensity: EUR 91 million
- Net revenue (other) used:0
- Total net revenue (closing): EUR 91 million

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

We have not publicly claimed GHG neutrality in connection with the use of carbon credits because we are not climate-neutral through offsetting.

Since 2022, we have been working with TREEO, which specializes in providing data-driven solutions for monitoring and verifying carbon removal through reforestation and restoration projects in the Global South. We use the TREEO Cooling service.

TREEO invests in reforestation projects in Indonesia and Uganda and has a local presence. We trust that satellite surveying and soil monitoring will reliably determine the exact growth and thus the actual carbon storage.

Our annually determined emissions are offset by our TREEO investments over a period of 10 years. TREEO is also building up capacities for the use of wood in the construction sector, which means that the carbon is sequestered in the long term, even beyond the growth phase.

As the trees were only planted in the reporting year, no emissions were eliminated during the reporting period.

We also financially support the Pfrunger-Burgweiler Ried foundation for nature conservation. In recent years, this has resulted in additional bog areas being rewetted and carbon sequestration being significantly supported.

Carbon credits in this reporting year

Carbon credits canceled in the reporting year	Current reporting year 2024
Total (tCO ₂ e)	0
Share from removal projects (%)	0
Share from reduction projects (%)	0
Share from projects within the EU (%)	0
Share of carbon credits that qualify as corresponding adjustments (%)	

Planned carbon credits

Carbon credits planned to be canceled in the future	Amount	End of period (YYYY)	Based on existing contractual arrangements
Total (t CO ₂ e)	6500	2034	Yes

E1-8 – Internal carbon pricing

Internal carbon pricing schemes are not applied.

E1 – Entity-specific disclosures

Since the relevant impacts, risks, and opportunities fully cover all requirements, no further entity-specific disclosures are made.

ESRS E4 Biodiversity and ecosystems

E4-ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, and opportunities

For our non-binding sustainability report 2024, we focus on the ESRS 2 E1, S1, and G1 standards, while recognizing that other standards are also material to us. Accordingly, we have not identified any material impacts, risks, dependencies, or opportunities related to biodiversity and ecosystems. In the following, we therefore report on the mandatory E4 topics that are independent of materiality.

Biodiversity and ecosystems scenario analysis

We have not yet used a biodiversity and ecosystems scenario analysis to identify and assess material risks and opportunities over short-, medium-, and long-term time horizons.

In 2024, we commissioned an external provider (Wild Company) to carry out a biodiversity analysis for our company headquarters in Stuttgart.

In addition to an assessment of the current state of biodiversity on our site, it describes how we can further improve our biodiversity through targeted measures. Based on the recommendations of the biodiversity report, we will implement the sandarium module, which is intended to promote insect habitats, in a concrete and timely manner. Our tree population will be expanded in the course of our garden conversion in 2025 (demolition of a sports field). A mixture of woody plants, perennials, and grasses will contribute to the promotion of biodiversity. We are also investigating the potential implementation of insect-friendly lighting and a dead hedge.

Locations in or near biodiversity-sensitive areas

A landscape conservation area begins approximately 500 meters northwest of our company headquarters in Stuttgart. Biotopes of the biotope network and a flora-fauna-habitat area are located within a radius of less than one kilometer. The nearest nature reserve is 1.7 kilometers to the southeast. We have not analyzed our activities with regard to their impacts on nearby biodiversity-sensitive areas. However, since we are not a producing company, we assume that these activities do not have a material negative impact on natural habitats and habitats of species.

Social information

ESRS S1 Own workforce

			Position in the value chain			Time horizon		
			Upstream	Own operations	Downstream	Short-term	Medium-term	Long-term
Working conditions								
Job security	Actual positive impact	We offer secure jobs through permanent employment contracts with fair conditions.		X		X	X	X
Job satisfaction	Actual positive impact	Comprehensive co-determination, active participation, extensive freedoms, and diverse benefits promote motivation, satisfaction, and personal growth.		X		X	X	X
Work-life balance and family friendliness	Actual positive impact	Various flexible working time models and the possibility to take longer (family) breaks enhance the work-life balance.		X		X	X	X
Burnout and work-related stress	Actual negative impact	The corporate culture demands a high degree of personal responsibility with regard to accepting or rejecting tasks. This can be overwhelming for individuals.		X		X	X	X

Attractiveness as an employer	Opportunity	Our values and our corporate culture are attractive to applicants and employees. We have low staff turnover and our reputation as an employer is very good.		X		X	X	X
Equal treatment and opportunities for all								
Gender ratio at management level	Actual negative impact	No balanced gender ratio (e.g. Board of Directors).		X		X	X	X
Non-compliance with the German statutory quota for severely disabled persons	Actual negative impact	Currently, we do not meet the German statutory quota of 5% for severely disabled persons and therefore pay the compensatory levy.		X		X	X	
AEB as a knowledge company: Loss of qualifications due to lack of continuing education and training	Risk	Great persistence is required with regard to training and further education to maximize performance and success. A high degree of personal responsibility creates a risk here.		X		X	X	X
Accessibility expenditure	Risk	Improving accessibility requires, for example, conversion measures or support through extended mentoring, and this incurs costs.		X		X	X	
Lack of diversity hampers innovation	Risk	The diversity of employees goes hand in hand with a diversity of perspectives and experiences, stimulates creative thinking in a diversity-oriented corporate culture, and thereby promotes the development of innovations.		X		X	X	X

Impact, risk, and opportunity management

S1-1 – Policies related to own workforce

Our policies for managing the material impacts on our own employees and the associated material risks and opportunities are based on clearly defined principles and guidelines. These are set out in various documents, such as our Code of Conduct, our Common Ground, the Occupational Accident Prevention Directive, and our Guide on Inclusive and Gender-Neutral Language.

Our policies, which are defined in these documents, include compliance with all relevant national and international laws and regulations, including the protection of human rights. Our Code of Conduct and the Common Ground set out, among other things, our anti-discrimination stance. The Code of Conduct covers grounds of discrimination such as gender, nationality, disability, ideology, ethnic origin, religion, age, pregnancy and parenthood, as well as sexual orientation and identity. Although we have no specific commitments to implementing positive action, a Diversity, Equity, and Inclusion employee group has formed to address issues related to inclusion.

Our policies apply to all activities within our company and extend to the entire workforce. They cover the geographical areas in which we operate and are available to all potentially affected stakeholders. The policies are communicated in a variety of ways, for example, on our internal communication platform, the internal knowledge platform, through direct communication at information events, and through the various bodies such as the Board of Directors, the works council, and the Company Council.

In principle, the Board of Directors is responsible for implementing the policies. It delegates this responsibility to various groups such as the HR department, the Compliance team, and the works council. However, our corporate culture invites all employees to actively participate. Participation in the shareholder model and the Company Council offer additional opportunities for

involvement. The interests of key stakeholders are thus taken into account when defining our policies.

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

Operational responsibility for employee engagement is borne by the members of the Board of Directors. The Company Council, the HR department, and the works council are responsible for ensuring that the results inform the company's approach.

The perspectives of our own employees are incorporated into decisions and activities designed to manage the actual and potential impact on our own employees.

In accordance with the German Works Constitution Act, our Managing Directors and representatives of the works council convene for a confidential meeting on a monthly basis. Planned changes are communicated to the works council and changes in the international organization are communicated via the SE employee representatives.

Engagement with employees occurs both directly and via employee representatives. In addition to their participation via the works council, engagement with employees also takes place through their direct influence on the organization. For our locations outside Germany, a similar approach is adopted by the Extended Company Council.

Human rights, the prohibition of discrimination, respect for labor rights and occupational safety, as well as adequate remuneration for work performance are firmly anchored in our organizational culture. In addition, our Code of Conduct addresses, among other things, the topics of "human rights" as well as "equal opportunities and equal treatment".

The effectiveness of cooperation with our own employees is currently not assessed in a structured form. However, the high level of employee satisfaction and low staff turnover are indications that the engagement is highly effective.

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

The culture of AEB is characterized by openness, sincere cooperation, and mutual trust. We fundamentally assume that people who observe grievances have the courage and confidence to speak out. We expect trusted persons to be open to following up on possible leads without prejudice. Employees are generally encouraged to seek dialog with a trusted person within AEB (e.g. team management, coach, member of the Board of Directors).

In addition, the following formal channels exist:

- **Works council:** Employees in Germany can contact the works council anonymously and informally, making use of the instrument provided for in Sections 84 and 85 of the German Works Constitution (BetrVG).
- **Country spokespersons:** At locations outside Germany, there are elected country spokespersons who supplement the Company Council and with whom concerns can be raised. They are able to seek advice from the Extended Company Council.
- **Internal reporting office:** AEB has set up a whistleblower system through which all employees worldwide can contact an external law firm regarding suspicious events or compliance violations.

The availability and accessibility of these channels are ensured in various ways. All can be reached via a dedicated email address. Depending on the channel, a message on the internal communication platform, a mailbox for complaints, a telephone number, or a postal address can also be used. Personal conversations (by phone if necessary) are also possible.

The complaints procedure via the works council complies with the statutory provisions and must conclude with a remedial measure to be taken by the Executive Board. Complaints to the works council can be submitted confidentially at any time. The works council advises employees but has no right to issue instruction.

We are subject to the German Whistleblower Protection Act, and our internal reporting office fully complies with this law. Reports can be submitted anonymously, or whistleblowers can choose to remain anonymous to AEB. The protective measures comply with all legal requirements.

The internal channels are used regularly, which reflects the trust of the workforce. Protection against retaliation is guaranteed by the work council's statutory duty of confidentiality, confidentiality in accordance with the AEB SE agreement, and the statutory whistleblower protection.

S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Measures relating to the material impacts regarding the own workforce

Job security

- The company structure with the shareholder model for employees offers an opportunity for long-term employee retention.

Job satisfaction

- Employment contracts are concluded on fair terms, including appropriate remuneration, in all countries where the company has locations.
- All employees are in regular exchange with their coach. This supports them in their development. A perspective dialog is held once a year, in which, among other things, workload and, if necessary, possible changes to tasks are discussed.
- Our corporate culture and values contribute significantly to job satisfaction.
- The company has a working group for the implementation of the Germany Transparency in Wage Structures Act.
- At the workplace, employees are provided with fresh fruit and drinks every day.

Work-life balance and family friendliness

- AEB offers very flexible working time models including the possibility of working part-time, at home, and from abroad, as well as taking longer (family) breaks.

- After a break, returnees are given various integration options or the opportunity take on new tasks.
- All employees can use various sports and leisure activities to balance their workload.

Burnout and work-related stress

- An overtime committee, consisting of the works council, the Board of Directors, and the HR department, reviews the number of overtime hours each month and takes countermeasures if necessary.
- Since 2023, there has been an initiative at AEB to remove the taboo surrounding the topic of "mental health". To this end, first aiders have been trained in mental health aspects, and employees are able to receive anonymous psychological counseling from an external provider.
- Information and services relating to health and well-being are shared on the internal knowledge platform and the internal communication platform.

Gender ratio at management level

- A few years ago, an initiative called "More women in leadership" was established to change the gender balance at management level. Various campaigns and information on events are published via the internal communication platform.

Non-compliance with the German statutory quota for severely disabled persons

- The subject of accessibility was already taken into account when planning the company headquarters in Stuttgart-Möhringen. In 2023, a voluntary accessibility check with a site visit was carried out, and a certificate was subsequently issued as proof of compliance with the relevant requirements. At the same time, future opportunities for improvement were identified.

The **tracking and evaluation of the effectiveness** of the above measures have been established for various areas:

- In 2023, an internal employee satisfaction survey was conducted for the first time.
- Our comparatively low turnover rate serves as an indication of satisfaction and job security.
- Satisfaction and workload are central topics in the regular discussions with the coaches.
- Employees show a strong interest in acquiring company shares.

Procedure for identifying necessary and appropriate measures

The management of impacts, risks, and opportunities for the company's own workforce has not yet been firmly anchored within the undertaking.

A positive working atmosphere and various improvements in all areas affecting employees are managed by various bodies (Board of Directors, Company Council, works council, HR department, etc.). Employees can contribute ideas and drive issues forward at any time in line with our values.

Measures relating to material risks and opportunities

Attractiveness as an employer (opportunity)

- An employer branding group is looking at ways of leveraging opportunities to showcase and implement employer attractiveness and to tap into new talent pools.

AEB as a knowledge company: Loss of qualifications due to lack of continuing education and training (risk)

- All employees can and should participate independently in internal and external training courses, conferences, and seminars relevant to them.

- During the first few months of their work, new employees take part in our one-week internal onboarding program at the company headquarters and are assigned a dedicated contact person to support them in their professional development.
- Internally, we offer various training measures, such as the "Me in AEB" series of events, which helps to further develop various soft skills

Accessibility expenditure (risk)

- Following the accessibility check with site visit, an analysis of investment needs was conducted to increase accessibility in the company headquarters. Some smaller measures have already been implemented. Further results are still being evaluated and measures to be derived therefrom are being developed.

Lack of diversity hampers innovation (risk)

- In 2023, employees founded a Diversity, Equity, and Inclusion group, which specifically addresses these issues, offers relevant training, and promotes diversity.
- A course on how to deal with hate speech was offered in 2024.

Negative impacts due to own practices

We currently have no process in place to manage impacts, risks, and opportunities within the company. Nevertheless, the well-being and protection of our own employees are of utmost importance and are of course taken into account in business decisions.

Means of managing the material impacts

No concrete allocation of resources to manage impacts, risks, and opportunities currently takes place.

We have not identified any negative impacts on our employees resulting from the company's transition to sustainable business practices.

Metrics and targets

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

The management of impacts, risks, and opportunities has not yet been firmly anchored within the company. Therefore, no targets and processes have been established for this purpose. A process for tracking targets or identifying opportunities for improvement has therefore not yet been defined.

Due to our corporate culture, our shareholder model, as well as the works council and the Company Council, the continuous engagement of employees is a matter of course in our corporate culture.

Target-setting procedure

S1-6 – Characteristics of the undertaking's employees

Total number of employees by gender

Gender	Current reporting year 2024
Male	471
Female	295
Other	0
Not disclosed	0
Total employees	766

Total number of employees by country

Country	Current reporting year 2024
Germany	669

Total number of employees by contract type and gender

	Female – current reporting year 2024	Male – current reporting year 2024	Total – current reporting year 2024
Number of permanent employees	272	429	701
Number of full-time employees	151	370	522
Number of part-time employees	117	57	174
Number of employees with non-guaranteed hours	4	1	5
Number of temporary employees	23	42	65
Number of employees (total)	295	471	766

Employee turnover

During the reporting period, 39 people left the company. Employee turnover was 5.51%.

Background information: Characteristics of employees

Additional information to determine the compilation of employee data:

- The fluctuation was calculated using the following formula: Departures/headcount at period start * 100
- The data was based on the number of persons (headcount).
- The figures were determined at the end of the reporting period.
- Employees decide for themselves whether they want to work part-time or full-time in order to find the best balance between their professional and private lives.

S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

Number of non-employee workers in the company's own workforce

AEB had no non-employees in the reporting year (neither self-employed persons nor persons provided by companies primarily engaged in "employment activities").

S1-8 – Collective bargaining coverage and social dialog

Employees are not subject to any collective bargaining agreements regarding working conditions and terms of employment. All employees are represented either by the works council or Company Council in Germany or by the Company Council in all other countries.

S1-9 – Diversity metrics

Gender distribution at top management level (Board of Directors)

Gender	Number – current reporting year 2024	Percentage – current reporting year 2024
Male	7	87.5
Female	1	12.5
Other	0	0.0

Distribution of employees by age group

Age group	Current reporting year 2024
< 30 years old	142
30 to 50 years old	458
> 50 years old	166

S1-10 – Adequate wages

All employees receive adequate remuneration in accordance with the applicable reference values.

S1-11 – Social protection

Country	Sickness	Unemployment	Employment injury and acquired disability	Parental leave	Retirement
All countries	Yes	Yes	Yes	Yes	Yes

Types of employees without social protection

All own employees in all countries are covered by social protection against loss of earnings due to significant life events.

S1-12 – Persons with disabilities

This disclosure is not required for the reporting year.

S1-13 – Training and skills development metrics

This disclosure is not required for the reporting year.

S1-14 – Health and safety metrics

	Current reporting year 2024
A: Percentage of own workforce covered by a health and safety management system (%)	100
B: Percentage of own workforce covered by an audited health and safety management system (%)	0
C: Number of fatalities (own workforce)	0
D: Number of fatalities (other employees working at the company's locations)	0
E: Number of recordable work-related accidents	1
F: Rate of recordable work-related accidents	N/A
G: Number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data (own workforce)	0
H: Number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data (non-employees)	N/A
I: Number of days lost (own workforce)	6
J: Number of days lost (non-employees)	N/A

S1-15 – Work-life balance metrics

Gender	Percentage of employees entitled to take family-related leave	Percentage of entitled employees that took family-related leave
	Current reporting year 2024	Current reporting year 2024
All genders	100	4.83
Male	100	1.96
Female	100	2.87
Other	100	0

Entitlement to family-related leave

All employees of the company are entitled to family-related leave based on social policy agreements.

S1-16 – Compensation metrics (pay gap and total compensation)

Gender pay gap

	Current reporting year 2024
All employees	14.52

Background information: Compensation metrics

The figure refers to the gender pay gap, i.e. the difference of average pay levels between female and male employees in Germany, expressed as a percentage.

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

Incidents of discrimination

	Current reporting year 2024
Total number of incidents of discrimination	0
Number of complaints filed	0
Number of complaints filed to the National Contact Points for OECD Multinational Enterprises	0
Total amount of fines, penalties, and compensation for damages	0

In Germany, there were no fines, penalties, or compensation for damages for the incidents and complaints specified above, and therefore no monetary amounts were paid out.

Background information: Incidents of discrimination

No contextual information is required as there were no incidents or penalties.

Severe human rights incidents

	Current reporting year 2024
Number of severe human rights incidents	0
Number of severe incidents constituting cases of non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0
Total amount of fines, penalties, and compensation for damages	0
Number of severe human rights incidents – company played a role in ensuring remedial measures	0

Background information: Human rights incidents

No contextual information is required as there were no severe incidents or penalties relating to human rights.

S1 – Entity-specific disclosures

Since the relevant impacts, risks, and opportunities fully cover all requirements, no further entity-specific disclosures are made.

Governance information

ESRS G1 Business conduct

			Position in the value chain			Time horizon		
			Upstream	Own operations	Downstream	Short-term	Medium-term	Long-term
Corporate culture								
People- and value-centered corporate culture	Actual positive impact	Our corporate culture is based on respectful and appreciative interaction, personal responsibility, and value-oriented action.		X		X	X	X
Uncertainty due to lack of rules and guidelines	Actual negative impact	The diverse freedoms that result from the culture of personal responsibility with few rules and guidelines can lead to overburdening and uncertainties.		X		X		
Protection of whistleblowers								
Internal reporting channel and whistleblower protection	Actual positive impact	We meet the requirements of the German Whistleblower Protection Act. In addition, our reporting process is also open to external parties and serves as a complaints office for human rights or environmental risks along our supply chain.	X	X	X	X	X	X

Political engagement and lobbying					
Lack of lobbying at EU level	Risk	The lack of lobbying at EU level means that we have minimal influence on EU legislation.		X	
Management of relationships with suppliers					
Fair and cooperative supplier relationships	Actual positive impact	To ensure fair supplier relationships, we rely on partnership and short payment terms.	X	X	

Impact, risk, and opportunity management

G1-1 – Business conduct policies and corporate culture

Business conduct includes topics such as corporate ethics and culture, management of supplier relationships, and aspects related to exercising political influence.

Corporate values

Our shared values are formulated in our Common Ground. This is constantly evolving and is regularly revised and communicated together with the involvement of our employees. Our values are trust, openness, long-term thinking, authenticity, meaningfulness, personal responsibility, and self-determination.

Corruption and whistleblower protection

In principle, reports or concerns can be discussed internally with a trusted person. This can be colleagues, team leaders, coaches, the Board of Directors, the Compliance team, or the works council.

We have also introduced an [internal reporting office](#). We are subject to the German Whistleblower Protection Act and comply with it in full. A legal ombudsperson is used to process reports. The reporting office is open to our own employees and all stakeholder groups worldwide, including suppliers.

Information on the [internal reporting office](#) can be found on our website and our internal knowledge platform. Training on this topic is part of our onboarding process for new employees.

Reports can be submitted anonymously, or whistleblowers can choose to remain anonymous to AEB. The legal ombudsperson can advise on this matter. The protective measures comply with all legal requirements.

The company strives to promptly, independently, and objectively investigate incidents of corruption, including in relation to business conduct. There is currently no established procedure for this. The functions within the company

that are most at risk of corruption and bribery are sales and purchasing. Due to various internal measures, however, we again consider the probability of occurrence to be low. This is also confirmed by the currently recorded case numbers.

Business conduct training

In-house training on business conduct is provided in the following formats:

- The onboarding of new employees includes in-house training on corporate culture, compliance, data protection, and security.
- Security Days and Compliance Days are held regularly and on a voluntary basis for all employees. Our internal networking and further education days also offer various forms of training.
- As part of their personal responsibility, all employees are required to inform themselves on a regular basis, for example, via our internal communication platform and the internal knowledge platform.
- Certain groups of people (corporate management, security, compliance) inform themselves about current topics relating to corporate policy through relevant external channels (newsletters, networking meetings, specialist conferences) and participate in external further training as necessary.

G1-2 – Management of relationships with suppliers

We attach great importance to the structured management of our supplier relationships in order to minimize the impact on our supply chain and ensure fair behavior. Our invoice receipt process is automated and clearly defined. Invoices are imported into our system, validated, and posted. The payment terms can be adjusted, and invoices undergo a defined release process. To avoid late payments, we have implemented a reminder system.

Our processes are documented on our internal knowledge platform. We do not differentiate between the size or risk of suppliers when scheduling payments. Our aim is to prevent late payments and to ensure the financial stability of our suppliers.

We have a partner management team for suppliers with whom we work particularly closely and regularly. Partners are classified according to importance and have special contract documents as well as a designated contact person from AEB partner management. We select our partners and suppliers carefully and comply with the principles of our Code of Conduct. In particular, we make sure that we are not complicit in human rights abuses. When selecting our suppliers, we consider social and environmental criteria such as:

- Existence of a Code of Conduct or comparable self-commitments
- Compliance with human rights and environmental standards
- Availability of a contact person for inquiries, a reporting system, and a compliance officer

We select local, certified suppliers wherever possible. Through these measures, we ensure that our procurement processes are efficient, reliable, and sustainable.

G1-3 – Prevention and detection of corruption and bribery

"We stand up against any form of corruption and take all necessary measures to prevent corruption in connection with the business activities of AEB. This means not only avoiding any violation of the law but also avoiding all actions that could give others the impression of corruption, even if no laws are violated. This includes any interactions with officials, elected representatives, governments, authorities, and other public institutions". (Code of Conduct, version 4.0)

Our Compliance Risk Assessment, which was last conducted in 2023, analyzes the compliance risks of active and passive corruption. The probability of

occurrence was rated as low due to various control measures. These control mechanisms include, for example, an internal gift policy, our anti-corruption policy, cross-departmental, open cooperation, transparent systems, and fixed pricing models.

There is currently no process for reporting and processing incidents of corruption. However, we have an anti-corruption policy and an internal reporting office through which reports regarding corruption incidents can be submitted.

Information and a corresponding policy for the acceptance and awarding of benefits are documented on our internal knowledge platform and are freely accessible to all employees. In addition, presentations on the handling of benefits were most recently held at our internal Compliance Day in 2022 and 2023. Self-study of our internal policy on the acceptance and awarding of benefits is a mandatory part of our onboarding process.

Metrics and targets

G1-4 – Confirmed incidents of corruption or bribery

Violations of anti-corruption and anti-bribery laws

	Current reporting year 2024
Number of convictions	0
Amount of fine	0

Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery

As there were no violations of anti-corruption and anti-bribery regulations, no actions were taken in the reporting year to address violations of procedures and standards to combat corruption and bribery.

Confirmed incidents of corruption or bribery

	Current reporting year 2024
A: Total number of confirmed incidents of corruption or bribery	0
B: Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0
C: Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0

G1-5 – Political influence and lobbying activities

Our Board of Directors and/or Compliance Officer monitor activities related to political influence and lobbying activities.

No financial or in-kind political contributions were made.

We are a member of the Stuttgart Chamber of Commerce (IHK) as well as various associations and networks for professional exchange that have no political background. We do not engage in lobbying activities in the strict sense.

We are not registered in the EU Transparency Register or in an equivalent transparency register in a Member State. We would also like to point out that, in the course of our association work with Logistics Natives e. V., a member of our Board of Directors is entered in the lobby register of the German Bundestag and the Federal Government. In March 2024, AEB took part in the "#Zusammenland – Diversity Makes Us Strong" campaign, thereby publicly declaring our commitment to cosmopolitanism, respect, and community.

G1-6 – Payment practices

We typically adopt the standard payment terms of our suppliers. If necessary, however, we also set our own terms:

- With regard to the process, we require standard payment terms of 14 days, which we communicate to our suppliers (565 suppliers), but at least 7 days (268 suppliers).
- There are some suppliers, mainly in the IT sector, who have negotiated payment terms of 30 days (124 suppliers).
- We pay invoices with an "immediate" payment term as quickly as possible.

This data was determined by means of a report, which evaluates the supplier invoices with "due date" and "payment date".

Metrics for payment practices

	Current reporting year 2024
A: Average time taken to pay invoices (in days)	15
B: Percentage of payments for which the standard terms specified in G1-6 are applied	30%
C: Number of legal proceedings currently outstanding for late payments	0

G1 – Entity-specific disclosures

Since the relevant impacts, risks, and opportunities fully cover all requirements, no further entity-specific disclosures are made.

