Our progress toward greater sustainability

Sustainability Report 2025

Foreword

“Our achievement of CO_2e neutrality in Scope 1 and 2 in 2025 shows that we don’t just talk about sustainability – we put it into practice.”

Stephan Seifert
Chairman of the Executive Board of Körber AG

Dear Reader,

I am very pleased to present this year’s Sustainability Report and the progress we have achieved, and take you along a little further on our shared sustainability journey.

At Körber, sustainability is not merely an aspiration; it is a firm conviction, clearly anchored in our **LIFE 2035** framework. On this basis, we work continuously to deliver on our sustainability promise: “Our activities enable a better life for current and future generations.”

Looking back on 2025, one thing in particular fills me with pride: **together, we made significant progress**. Thanks to the commitment of many colleagues across the Körber Group – and in close cooperation with our customers and business partners – we were able to achieve key milestones and embed sustainability even more deeply into our daily operations, with an eye firmly on the future.

This progress is mirrored in one of last year's key achievements in 2025, **we achieved CO_2e neutrality for our own business operations (Scope 1 and 2)**. This milestone confirms our clear strategic direction, while fully recognizing that the path toward our net-zero target by 2040 across the entire value chain remains ambitious and requires constant progress in emissions reduction.

Our strong ESG[1] performance is once again reflected in independent external ratings: the renewed **EcoVadis Gold Medal** and a **B rating from CDP** (Carbon Disclosure Project) both underscore our successful, focused development within demanding assessment frameworks. Particularly noteworthy is the **Platinum rating from CyberVadis** – the highest distinction CyberVadis awards – which attests to our high standards in digital security and responsible corporate governance. These results reinforce our position as a reliable, attractive partner for our customers and business partners.

Alongside many individual initiatives, we placed a particular emphasis on further developing our structures and organizational frameworks in 2025. Below, I would like to highlight a few key examples of this progress across the ESG dimensions.

Environment

- In 2025, we revised our ‘Group Environmental Policy’ extensively and aligned it with the European Sustainability Reporting Standards (ESRS). The update includes new chapters on climate protection projects outside the value chain as part of our CO_2e neutrality target, as well as hazardous substances, risk management, and training and communication.
- A highlight of our Ecodesign initiative was the first-ever calculation of the CO_2e footprint for all machines delivered to customers in the Business Area Technologies by integrating various internal solutions and data sources. This allows us to present material-based emissions for our machines transparently, creating an important foundation for future improvements.

Social

- To ensure safe, health-promoting working conditions, we developed a new ‘Group Guideline Health and Safety’ during the reporting year. It defines binding standards for safe work practices and strengthens awareness of health- and safety-related behavior among our employees worldwide.
- We also took responsibility along the value chain we worked together with our suppliers to developed targeted improvement plans to reduce human rights or ESG-related risks. In total, 314 such plans were initiated, and 83 were successfully completed – clear evidence that joint measures can sustainably improve working conditions within the supply chain.

Governance

- To further enhance transparency and responsible steering within our supply chains, we increased coverage of the purchasing volume by supplier ESG self-assessments on the IntegrityNext platform to 93 percent in 2025. This improves the basis for responsible procurement decisions while supporting the sustainable development of our partners.
- We also made significant progress in digital governance: with CyberX, we have substantially strengthened our cyber resilience. This program meets increasing regulatory requirements, establishes uniform standards for product security, and sustainably modernizes our cyber defense.

Finally, we further aligned our sustainability management with the CSRD requirements and integrated the results from the double materiality analysis into our ‘House of Sustainability’ as well as into the group-wide risk and opportunity management system.

As you can see, we keep our word and act accordingly. I warmly invite you to explore the following pages for a deeper insight into our key activities in 2025 and continue the dialog with us.

We are Körber – stronger together!

Yours sincerely,
Stephan Seifert
Chairman of the Executive Board of Körber AG

[1] ESG stands for the three sustainability dimensions Environment, Social and Governance.

We are Körber

We turn entrepreneurial thinking into customer success. This purpose forms the core of our Körber brand.

More than
100
locations worldwide

The Körber Group achieved a turnover of
3.1 billion euros
in the financial year 2025

Approximately
13,000
employees actively engaged and passionate about innovation worldwide

Investments in research and development worth
199 million euros
(6% of the turnover volume)

Stronger together in ecosystems

Through acquisitions and strategic partnerships, we continuously expand and enhance our portfolio. In doing so, we increasingly focus on ecosystems by collaborating with strong partners to offer our customers comprehensive solutions and maximize value across the entire value chain.

Our vision:

“Market leadership through technology leadership.”

Our Business Areas

Pharma

#1 worldwide in MES software, inspection, and packaging

Supply Chain

#2 worldwide in warehouse management systems (WMS)
#3 warehouse and parcel automation
#1 mail automation

Technologies

#1 worldwide in machines and solutions for the entire manufacturing process of tobacco products

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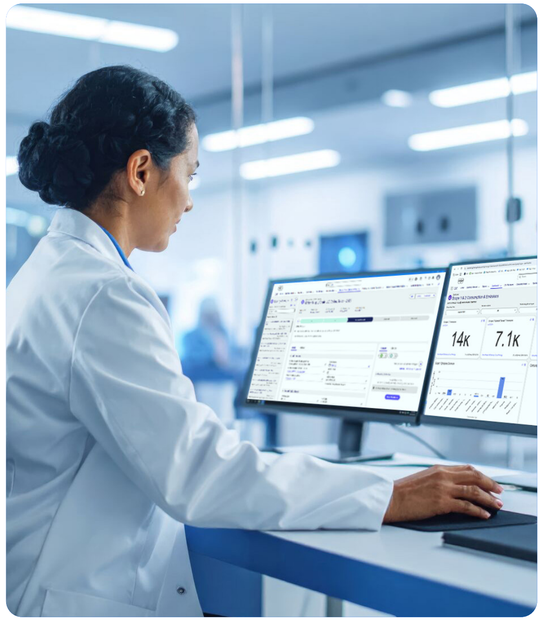
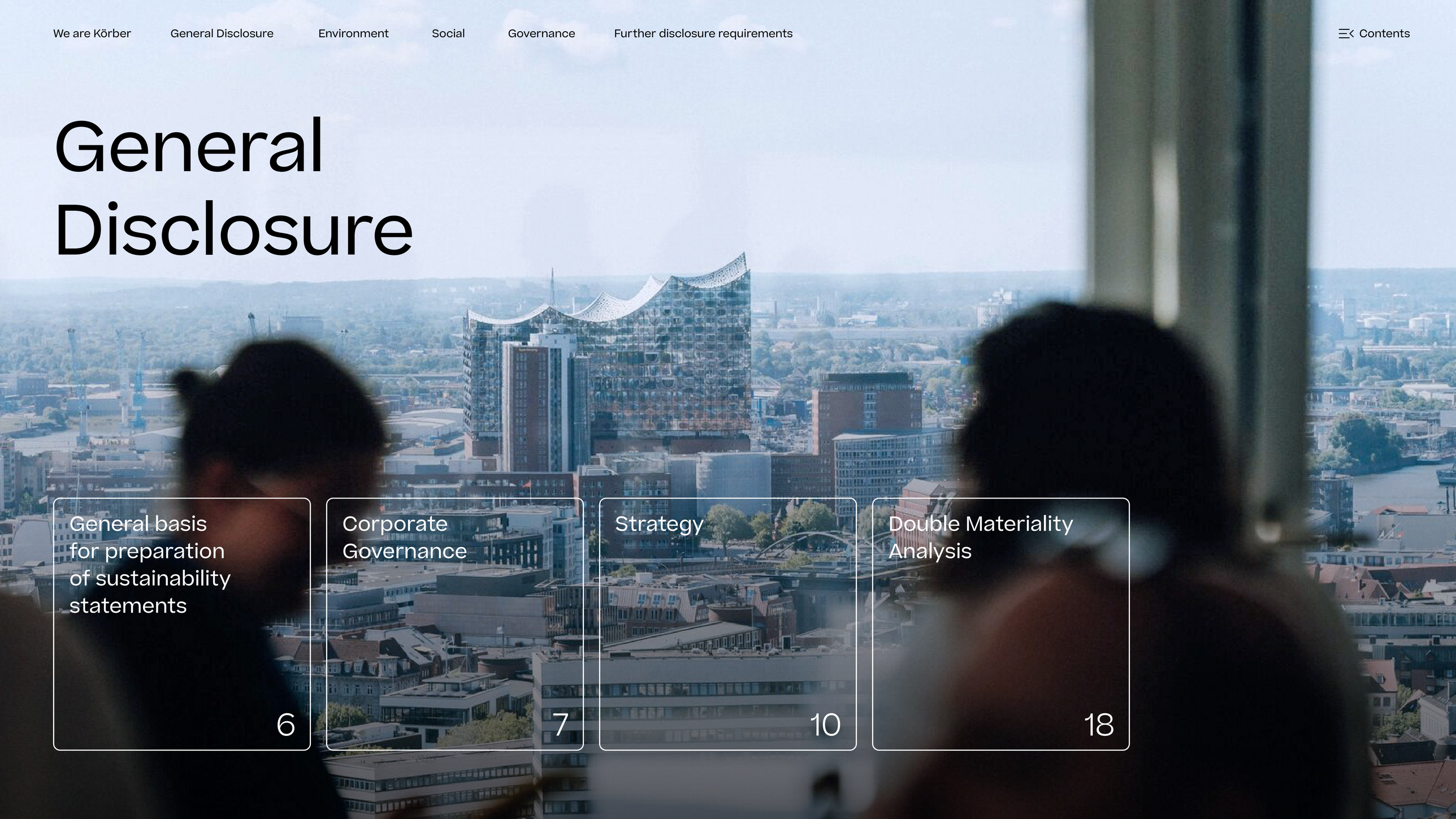


General Disclosure



ESRS 2 BP-1, BP-2

General basis for preparation of sustainability statements

General basis for preparation

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Körber AG publishes its Sustainability Report on a voluntary and annual basis. The report is prepared in cooperation with central specialist departments and the three Körber Business Areas Pharma, Supply Chain and Technologies. Responsibility for the preparation of the report lies with the Körber Sustainability Initiative team. In terms of structure and content, this year's Sustainability Report is aligned with the requirements of the ESRS Set 1, in preparation for future mandatory reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD).

Körber AG is the parent company of the corporate group, which comprises a total of 123 companies. In addition to Körber AG as the parent company, the consolidated financial statements include a total of 28 domestic and 59 international companies in which Körber AG holds a direct or indirect majority interest. Companies over which significant influence on business and financial policies can be exercised by virtue of a voting interest of between 20 and 50 percent are included in the consolidated financial statements using the equity method (two domestic and one international company). Companies in which a majority interest exists but which are of only minor significance for the Group's assets, financial position and results of operations, as well as companies in which a minority interest exists (19 domestic and 14 international companies), are not included in the consolidated financial statements. The financial statements of the included companies were prepared as at 31 December 2025.

The Sustainability Report is based on the consolidation scope of Körber AG (123 companies). Of these, 16 companies were excluded which, from the perspective of sustainability reporting, are either minority shareholdings and/or are of minor significance for the Group's assets, financial position and results. The consolidation scope of the sustainability report therefore comprises a total of 107 companies.

Unless otherwise stated, all disclosures relate to the entire scope of consolidation in the Sustainability Report. Any deviations are explicitly disclosed. **➔ Additional disclosure requirements, list of companies included in the Sustainability Report**.

The report contains information on the Körber Group's own operations as well as on relevant aspects of the upstream and downstream value chain. In its Sustainability Reporting, the Körber Group works with three clearly defined time horizons: a short-term, medium-term and long-term time horizon. The definition of these time horizons is fully aligned with ESRS requirements. In the reporting year, Körber did not make use of the option to omit specific information to protect intellectual property, know-how or the results of innovation.

The Körber Sustainability Report 2025 was published on 12 May 2026. All forward-looking statements in this report are based on assumptions that were valid as of the editorial deadline on 8 May 2026. The Körber Group's actual results, developments or performance may differ from our forecasts, estimates and statements due to unknown risks, uncertainties or other factors.

Sources of estimation and outcome uncertainty

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For certain metrics that include data from the upstream and/or downstream value chain, Körber uses indirect sources such as emission factors and industry averages. Where available, primary data are also incorporated into calculations. This Sustainability Report does not apply any assumptions or estimates to the upstream or downstream value chain, with the exception of the greenhouse gas inventory. External sources, including industry averages and models such as 'item+s' provided by ctrl+s GmbH, are used to calculate the metrics. These sources provide emission factors based on expenditure-based methods and life cycle assessments (LCAs), which are updated on an annual basis.

Metrics relating to Scope 3 emissions, including purchased goods and services (3.1), capital goods (3.2), upstream transportation and distribution (3.4), business travel (3.6), employee commuting (3.7) and the use phase of products sold (3.11), are subject to a certain degree of measurement uncertainty. This uncertainty arises primarily from the reliance on external data sources, the application of estimation methods and assumptions regarding future developments. Key drivers behind this uncertainty include the dependence on supplier- and customer-specific data, the use of expenditure-based calculation methods and industry averages, and the need to extrapolate information from intra-year periods to a full financial year.

Assumptions are based on average emission intensities per employee or per unit of activity, as well as on monetary procurement volumes used as proxies. While these methods are necessary to provide a comprehensive representation of Scope 3 emissions, they may produce inaccuracies. Consequently, the resulting metrics are less precise than those fully based on primary data. Körber reduces susceptibility to errors by regularly reviewing and validating external data to ensure their timeliness and accuracy. The Group also aims to expand its use of primary data, especially supplier-specific information, as well as data at the end-customer level, such as on the use of green electricity. Accordingly, specific supplier data are already used for a portion of Scope 3.1 emissions. Within the framework of life cycle assessments (LCAs), Körber also assesses whether the applied methods are aligned with product-specific standards (for example, the 'Ten Toes Approach' for cardboard and wood products) and reconciles these results with comparable LCAs provided by suppliers. As for the use phase of sold machines and systems (Scope 3.11 emissions), Körber is increasingly engaging with customers regarding the use of renewable energy sources such as green electricity, which must then be backed up with verified documentation.

Changes In progress or presentation of sustainability information

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The following changes were made compared to the previous year's reporting:

- At the beginning of 2025, Körber successfully completed the acquisition of Wilhelm Bähren GmbH & Co. KG, which had been agreed in November 2024, and integrated the new employees at the Mönchengladbach and Bad Dürkheim sites into the Körber Business Area Pharma.
- In March 2025, Körber introduced the new Infios brand for its supply chain software business to support its growth strategy and to further advance the integration of the US company MercuryGate, which was acquired in 2024. Infios is designed to establish a more independent market position and help promote the planned economic development, including potential future capital market activities.
- In April 2025, the Supervisory Board of Körber AG approved an organizational realignment under which the Körber Business Area Digital was fully integrated into the new Group function 'Innovation & Technology'. This structure aims to further strengthen Körber's innovation and technology leadership through a holistic approach.
- Due to a change in the scope in the reporting year, the number of production sites increased compared to the previous year.

The explanations regarding the calculation methodologies and the underlying assumptions of the metrics are now presented at the end of the respective chapters and are no longer disclosed in a consolidated manner at the end of the report.

No adjustments were made to the prior-year emissions data, as the identified deviations are assessed as not material in relation to the total greenhouse gas inventory across all three emission scopes and fall below the 5 percent threshold defined by the Science Based Targets initiative (SBTi). The previously reported consumption data for Körber Supply Chain LLC Dallas had been overstated. The resulting changes in emissions are immaterial in relation to total Scope 1, Scope 2 and Scope 3 emissions. Consequently, the base year and the emissions data for 2024 remain unchanged to ensure comparability with prior years.

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Corporate Governance

The following section outlines how sustainability is integrated into the corporate governance of the Körber Group and implemented through clearly defined responsibilities and governance mechanisms.

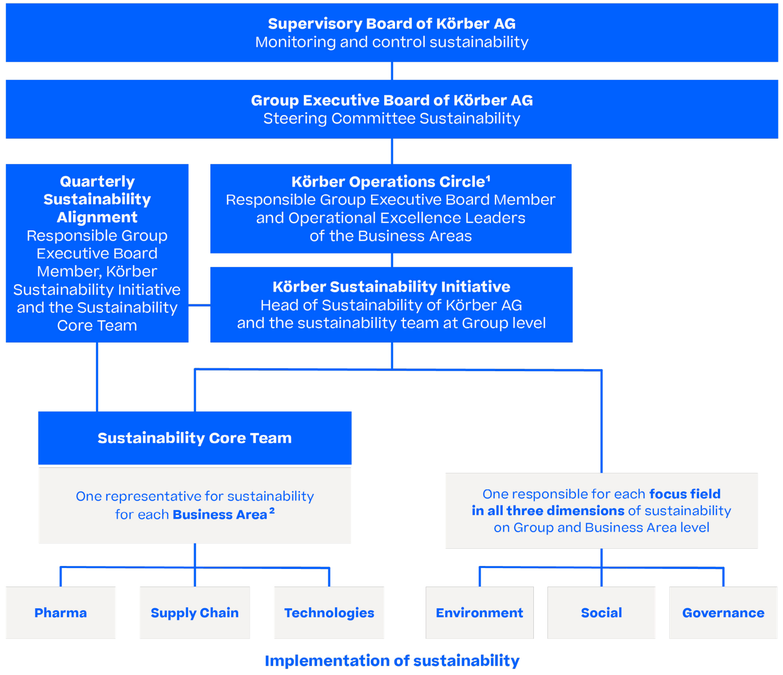

Diagram: Organizational structure of sustainability topics

At Körber AG, sustainability is anchored at Executive Board level and is the responsibility of the relevant member of the Group Executive Board. The Executive Board engages in dialog with key stakeholders to understand their expectations and effectively address sustainability-related matters. Corporate governance is comprised of the two central governing bodies, the Group Executive Board and the Supervisory Board.

Oversight and supervision of sustainability – Supervisory Board

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The Supervisory Board acts as an advisory and supervisory body. The Supervisory Board was newly constituted in April 2025[3] and comprises twelve members, of whom eleven are male and one is female, corresponding to a gender ratio of 11:1. The Supervisory Board is composed of six employee representatives and six shareholder representatives.

Employee representatives voice the perspectives and interests of employees in consultations. Some employee representatives also serve as members of the Works Council, and their positions are reflected in the committee's work. In addition, the employee representatives provide key insights into Körber's sectors, products, solutions and services, as well as its markets. Their contributions are based on operational experience, active involvement in works councils and trade unions, and a strong commitment to representing employees.

The employee representatives are:
- Ina Morgenroth – Deputy Chair of the Supervisory Board (First Authorized Representative of the IG Metall Administrative Office in Hamburg),
- Lukas Bürger (Trade Union Secretary of the IG Metall Administrative Office in Hamburg),
- Marek Dierks (Executive Vice President Supply Chain Management at Körber Technologies GmbH),
- Felix Krug (Design Engineer Machinery at Körber Pharma Packaging GmbH),
- Dr. Marc Peter Schambach (Chairman of the Works Council at Körber Supply Chain Logistics GmbH),
- Uwe Zebrowski (Chairman of the Group Works Council at Körber AG).

The shareholder representatives possess a broad range of expertise covering all sectors, product areas and geographic regions relevant to Körber. The members contribute extensive leadership, strategic and governance experience gained in a variety of international corporate and institutional contexts. Their combined expertise spans corporate governance, organizational development, digital transformation, financial and asset management, as well as a variety of governance-related responsibilities.

The shareholder representatives are:
- Richard Bauer – Chair of the Supervisory Board (Chairman of the Financial Board and Member of the Board of Trustees of Körber-Stiftung),
- Thomas Böck (Chairman of the Management Board of Festo SE & Co. KG),
- Dirk Hoke (President & CEO of Voith GmbH & Co. KGaA),
- Dr. Florian Heinemann (Partner and Managing Director of Project A Ventures Management GmbH),
- Dr. Thomas Paulsen (Chairman of the Executive Board of Körber-Stiftung),
- Christian Wriedt (Business professional).

In accordance with German stock corporation law, all members of the Supervisory Board are required to act exclusively in the best interests of the company and must not be subject to external instructions in the performance of their duties. When appointing the six shareholder representatives, the Körber-Stiftung ensures that potential conflicts of interest are avoided. In addition, any conflicts of interest arising during the term of office must be disclosed by the members of the Supervisory Board.

In meetings of the Supervisory Board, the Group Executive Board, represented by the responsible member of the Group Executive Board, informs the Supervisory Board about relevant economic, social and environmental matters. The Supervisory Board also advises the Group Executive Board on the corporate strategy, in which sustainability is anchored as a key component. Together with the Körber Sustainability Initiative, the Group Executive Board ensures that the Supervisory Board receives the information necessary to assess strategic and operational decisions related to sustainability. Furthermore, the Group Executive Board reports to the Supervisory Board on material sustainability plans and targets, which the Supervisory Board considers, among other things when determining the Group Executive Board's remuneration. The Chair of the Supervisory Board receives the Sustainability Report prior to its publication. Three ordinary Supervisory Board meetings were held during the financial year, at which the Group Executive Board informed the Supervisory Board about relevant sustainability topics.

The Group Executive Board prepares a comprehensive risk report on an annual basis and presents it to the Supervisory Board at its meeting in April. During the financial year, the report also covered the risks identified as part of the materiality assessment, in addition to those identified in the risk inventory. From 2026 onwards, the identified impacts and opportunities for the preceding financial year will also be included. The presentation of these results to the Supervisory Board supports its statutory monitoring and control function and enables it to fulfil its supervisory duties effectively.

[1] In June 2025, the 'COO Circle' was renamed the 'Körber Operations Circle'.
[2] The Business Area Digital was integrated into the new Group Function 'Körber Innovation & Technology' in the reporting year.
[3] As a result of the Supervisory Board election, the following members served on the Supervisory Board until 24 April 2025: Employee representatives: Barbara Böttcher (HR Controller at Körber Technologies GmbH), Jan Halama (Electrical Design Engineer for logistics components at Körber Technologies GmbH), Sabine Heißing (Executive Vice President ORG/IT at Körber Technologies GmbH), Ina von Husen (Trade union secretary at IG Metall Region Hamburg), Thomas Muschke (IT specialist at Körber Supply Chain Consulting GmbH); Shareholder representatives: Ralf Dieter (Managing Partner of RWD Vermögens und Beteiligungsgesellschaft mbH), Dr Lothar Dittmer (Chair of the Board of Trustees and member of the Board of Trustees of the Körber-Stiftung), Dr Karl Lamprecht (Chair of the Executive Board of Carl Zeiss AG).

Sustainability Steering Committees – Executive Board

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The Group Executive Board is the executive management body and is responsible for strategic and operational management. It comprises six members, of whom two thirds are male and one third female, corresponding to a ratio of 2:1. The Group Executive Board is chaired by Stephan Seifert and is composed as follows:

Stephan Seifert, Chairman of the Group Executive Board of Körber AG

Stephan Seifert joined Körber in 2007 as Managing Director of a Group division. He became member of the Group Executive Board of Körber AG in 2012 and has been Chairman since 1 October 2016. Before joining Körber, he held various management positions at the GEA Group and at Arthur Andersen. Stephan Seifert, born in 1967, is a business graduate from the University Duisburg-Essen and holds a Master of Business Administration (MBA) degree from Indiana University of Pennsylvania (USA). Before that, he completed vocational training in industrial management at Deutsche Babcock AG.

Arungalai Anbarasu, Member of the Group Executive Board of Körber AG and responsible for the Business Area Technologies

Arungalai Anbarasu joined the Group Executive Board of Körber AG in September 2024 and is responsible for the Business Area Technologies. Before joining Körber, Arungalai Anbarasu served as the Chief Technology and Strategy Officer at Waygate Technologies, a Baker Hughes business. Previously, she held several global leadership roles at General Electric and Baker Hughes, where she drove business growth, spearheaded transformations, and pioneered innovations in high-tech equipment and digital industries. She was recognized as one of the Top 100 Technology Leaders by Technology Magazine. Arungalai Anbarasu, born in 1983, holds a Master of Science in Electrical and Computer Engineering from the Georgia Institute of Technology (USA).

Dr. Helena Garriga, Member of the Group Executive Board of Körber AG and responsible for the Business Area Supply Chain

Dr. Helena Garriga joined the Group Executive Board of Körber AG in September 2024 and is responsible for the Business Area Supply Chain. Before joining Körber, she was Group Vice President at Hitachi Energy (Switzerland). Prior to that, she held several management positions at ABB (Switzerland), where she successfully developed several subsidiaries. She started her professional career at the management consultancy ZS Associates in the USA. Dr. Helena Garriga, born in 1984, holds a Master of Science in Operations Research from Columbia University, New York (USA) and holds a PhD from ETH Zurich (Switzerland).

Erich Hoch, Member of the Group Executive Board of Körber AG and responsible for the Business Area Pharma

Erich Hoch joined the Group Executive Board of Körber AG in September 2018 and is responsible for the Business Area Pharma. Before joining Körber, Erich Hoch worked at Jabil Circuit Corporation, which is based in Saint Petersburg (Florida), from 2002 on. There, he held various management positions at global level, including Executive Vice President and COO of Jabil Digital Solutions. Erich Hoch was born in 1969. He initially spent 18 years at Philips Electronics, where, after completing his vocational training, he held various management positions, including that of Marketing & Sales Manager.

Stefan Kirschke, Member of the Group Executive Board of Körber AG and Chief Financial Officer (CFO)

Stefan Kirschke joined Körber in 2009 as the CFO of the former Group company Winkler+Dünnebier GmbH. In 2012, he became the CFO at the former Körber subsidiary Fabio Perini in Lucca, and was later appointed the company's CEO. Since December 2017, he has been Chief Financial Officer (CFO) at Körber. Stefan Kirschke started his career at Ernst & Young. He had already worked in several positions at the Körber Group from 1995 to 1999, including that of the Commercial Manager at the former Körber subsidiary BWF GmbH. In 1999, he was appointed to his first CFO position at the international brand agency MetaDesign. Stefan Kirschke, born in 1967, studied business administration in Münster (Germany).

Dr. Christian Schlögel, Member of the Group Executive Board at Körber AG and responsible for the Business Area Digital

Dr. Christian Schlögel joined the Group Executive Board of Körber AG in September 2018 and was responsible for the Business Area Digital until 31 August 2025.[1] Before joining Körber, he served as the CTO and CDO at Kuka AG, an international supplier of robotics and automation solutions. He began his career at software producer SAP, where he held various management positions in Walldorf (Germany) and Palo Alto (USA). Dr. Christian Schlögel, born in 1964, studied computer science at Karlsruhe University of Applied Sciences and received a doctorate at the University of Passau (both in Germany).

In addition to its corporate management responsibilities, the Group Executive Board also assumes the function of the Sustainability Steering Committee. This structure positions the body as the central committee for steering and coordinating sustainability-related matters at Group level. Three members are each responsible for a Business Area and ensure that sustainability aspects are integrated and implemented within their respective areas of responsibility. Responsibility for the implementation of sustainability measures lies with the responsibles for the focus fields at Group and Business Area level as well as with the representatives for sustainability for the Business Areas.

Overall responsibility for sustainability rests with the member of the Group Executive Board of Körber AG responsible for sustainability, who informs the full Group Executive Board about overall progress.

Environmental, social and governance-related sustainability aspects are addressed at each monthly meeting of the Group Executive Board. The decision papers required for this purpose are prepared by the Körber Sustainability Initiative under the responsibility of the Head of Sustainability. All sustainability targets and measures are first aligned within the Sustainability Steering Committee before being submitted to the Supervisory Board. The extent to which targets are met is reviewed each year, with selected topics being monitored at shorter intervals. During the reporting period, the Group Executive Board addressed, among other aspects the further development of Sustainability Reporting to ensure transparent communication of progress and targets, as well as the identification and prioritization of key focus areas to derive targeted measures and strategies.

Responsibility for the preparation of the Sustainability Report lies with the Group Executive Board. The Körber Sustainability Initiative at Group level handles the operational development in collaboration with the leads responsible for the focus areas and the sustainability officers in the Business Areas.

Körber Operations Circle

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Under the direction of the Group Executive Board member responsible for Operations and Sustainability, the Operational Excellence Leaders of the Business Areas meet within the Körber Operations Circle on a quarterly basis. The Körber Group's Head of Sustainability presents sustainability-related matters within the Körber Operations Circle and, where necessary, on other relevant expert committees. This approach ensures that all committees with relevance to sustainability within the Group are informed and kept apprised of material developments. These meetings serve to discuss and approve measures and decisions, as well as prepare topics for the Sustainability Steering Committee.

Körber Sustainability Initiative

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The Körber Sustainability Initiative is anchored within the Group's holding company and is led by the Head of Sustainability. The Körber Sustainability Initiative team steers the development and implementation of the Group's sustainability strategy across Business Areas and functions. Its responsibilities include the group-wide Sustainability Reporting, sustainability ratings coordination, calculation of the corporate CO_2e footprint, and digitalization of sustainability activities.

The sustainability managers in the individual Business Areas work closely with the Körber Sustainability Initiative and together form the Sustainability Core Team.

In the **➔ 'House of Sustainability'**, a person responsible is designated for each focus field and the defined subtopics across the three dimensions of sustainability, Environmental, Social and Governance, at Group, Business Area and company level. This structure ensures functional responsibility and accountability throughout the Group and across the Business Areas.

[1] Following the announced age-related retirement of Dr. Christian Schlögel as of 31 August 2025, his responsibilities on the Group Executive Board were gradually transferred to Stephan Seifert and Arungalai Anbarasu. The Business Area Digital was integrated into the new Group Function 'Innovation & Technology' during the reporting year.

Sustainability Core Team

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The Sustainability Core Team is composed of the representatives for sustainability of the individual Business Areas and the Körber Sustainability Initiative. The team meets on a weekly basis to coordinate implementation of the established sustainability strategy and drive its continuous further development.

Quarterly Sustainability Alignment

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In the quarterly sustainability alignment meetings between the Sustainability Core Team, the Körber Sustainability Initiative and the member of the Group Executive Board responsible for sustainability, decision-making needs, required further developments and measures are discussed.

Organization, roles, and reporting lines in compliance management linked to sustainability

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In addition to the governance structures, committees and responsibilities described above, Körber addresses specific aspects of corporate governance through clearly defined rules and processes. A key element in this context is the group-wide compliance management system, which also includes the integration of sustainability-related topics.

The Chairman of the Executive Board of Körber AG acts as Chief Compliance Officer (CCO) and ensures that compliance responsibilities are anchored at the highest management level. In accordance with the compliance guidelines, the Chief Financial Officer (CFO) of each Business Area is designated Compliance Officer (CO). Each Group company appoints a Compliance Representative (CR) as the local contact person for compliance matters. The COs report on compliance-related topics at meetings of the Compliance Board, which convenes three times a year. In the event of serious compliance violations, the respective CO informs the CCO as well as the management of the relevant Business Area. In addition, by the end of February of each year, the COs submit written annual reports to the CCO, the responsible member of the Executive Board of Körber AG and the management of their Business Area. These reports provide an aggregated overview of identified compliance violations, the status of the compliance organization, and the measures and audits carried out.

In his role as CCO, the Chairman of the Group Executive Board regularly informs the Executive Board of Körber AG about material compliance topics and submits an annual compliance report to the Supervisory Board, providing a comprehensive overview and explanation of the relevant content. This governance structure ensures transparency, accountability and effective oversight of all compliance matters within the Group.

ESRS 2 GOV-3

Compensation structure linked to sustainability targets

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Executive Board

The compensation of the Executive Board consists of a fixed and a variable component. The variable component comprises a short-term incentive (STI) with a one-year performance period and a long-term incentive (LTI) with a four-year performance period. Both the STI and the LTI are based on clearly defined targets that are set annually in line with strategic, financial and ESG[1] targets. For ESG target purposes, up to 15 percent of the STI is linked to specific individual sustainability targets, while ESG topics that are relevant to the company's long-term development account for up to 10 percent of the LTI.

The Supervisory Board as a whole is responsible for discussing and determining compensation, while taking into account how appropriate remuneration structures are across the entire Group. Executive Board compensation is subject to a biennial review to determine whether base salaries and the structure of the STI and LTI are appropriate. The most recent review was conducted in 2024 with external support. The results and recommendations were presented to the Supervisory Board, discussed there and subsequently translated into corresponding adjustments.

Compensation increases are benchmarked externally to ensure a balanced, long-term-oriented structure. Following changes in the composition of the Executive Board, a selective review was conducted and submitted to the Supervisory Board for decision in April 2024.

Supervisory Board

Compensation for Supervisory Board members is determined by the Annual General Meeting at the beginning of the five-year term of office and is confirmed or adjusted as required. It is aligned with the compensation for comparable supervisory bodies and is communicated transparently.

ESRS 2 GOV-5

Risk management and internal controls with regard to Sustainability Reporting

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The risk management system of the Körber Group aims to establish forward-looking risk awareness at all levels and regulate the handling of risks. This is intended to prevent the occurrence of risks that could jeopardize the continued existence of the Group. The principles of risk management are defined in Group policies that are binding for all governing bodies and employees and are issued by the Group Functions Körber Controlling & Internal Audit as well as Körber Legal, Insurance & Regulatory Affairs. These include the annual inventory of risks and opportunities with defined risk fields, the internal control system, and the quarterly reporting of Internal Audit. Additional information on the Group policy is provided in the section **➔ Climate change, Policies related to climate change mitigation and adaptation, 'Risk & Opportunity Management Manual Körber Group'**. Subject-specific Group policies comprehensively govern the handling of the defined risk fields in day-to-day operations, for example, for Körber Treasury or Körber Accounting & Taxes.

The annual risk inventory identifies and evaluates risks for the year ahead for the individual companies as well as at segment, Business Area and Group level. Identified risks are assessed regarding their likelihood of occurrence and their maximum potential impact.

Risk management is continuously enhanced and aligned with new requirements. The requirements of Sustainability Reporting are increasingly being integrated into the Group's risk management. This includes, for example, the interrelation between the Double Materiality Analysis and risk reporting.

Körber continuously develops its Sustainability Reporting processes and progressively integrates them into existing risk management and internal control systems or adapts them accordingly. To this end, binding requirements, frameworks and processes are successively established to ensure Sustainability Reporting is accurate, traceable, and reliable.

Due to the complexity of Sustainability Reporting, there is an inherent risk of inaccuracies, errors, or incomplete disclosures. This risk may increase as the Group grows, in particular as a result of acquisitions (M&A activities), since newly acquired companies must be progressively integrated into Körber's existing reporting, management, and control processes.

[1] ESG refers to the three sustainability dimensions Environment, Social and Governance.

- The following measures were implemented and further developed to manage and mitigate these risks in the reporting year: Central data management and responsibilities: The Körber Sustainability Initiative is responsible for coordinating and monitoring data collection and consolidation in cooperation with the respective internal subject-matter experts. Environmental metrics are centrally requested and consolidated by the Körber Sustainability Initiative team, while, for example, employee-related data are provided by HR in consolidated form. All material sustainability metrics are subject to a four-eyes principle at Group level. Centralized processing ensures consistency, transparency, and quality of the data basis.
- System supported quantitative data collection: The majority of quantitative sustainability data were collected in the reporting year via the ESG management software 'Salesforce Net Zero Cloud'. The software supports consistent definitions, standardized calculation logics as well as documented control and approval processes, thereby contributing to the reduction of manual sources of error. A significant portion of site-related environmental data is collected through system-based processes applying the four-eyes principle.
- Further development of qualitative data collection: Progress was also achieved in qualitative reporting during the reporting year. Data collection was carried out via an enhanced, structured, Excel-based process that is subject to the four-eyes principle and designed to be systematic and evidence-based. For the financial year 2026, it is planned to fully integrate qualitative data collection into the ESG management software as well.

A joint project between the Körber Sustainability Initiative and Körber Controlling & Internal Audit was also initiated in the reporting year. The project aims to subject the existing metrics and reporting processes to a structured risk assessment, identify areas for improvement, and define appropriate internal controls to prevent or mitigate identified risks. The project will be continued in the financial year 2026.

ESRS 2 SBM-1, SBM-2, MDR-T, S1 SBM-2, S2 SBM-2

Strategy

Strategy, business model, and value chain

SBM-1_40a i_40d iv_42a-c

Körber AG is the holding company of an international technology group with approximately 13,000 employees worldwide and is owned by the non-profit Körber-Stiftung. The Group comprises leading technological companies operating from more than 100 production, service and sales sites worldwide, combining the reach of a global organization with the specialization and agility of medium-sized enterprises. Körber's value creation is based on purchased products and services. These inputs are secured through a structured procurement approach that is based on quality, compliance, and sustainability criteria and is supported by continuous supplier assessments as well as risk analyses. Investments in research and development, partnerships with technology and research institutions, and targeted employee development ensure ongoing access to critical technological and human capabilities.

Across the Business Areas Pharma, Supply Chain and Technologies, Körber delivers machinery, automation systems, digital solutions, and related services designed to provide efficient, reliable, and compliant operations. These solutions help to increase productivity, optimize resource use, and enhance operational resilience for customers. Körber is embedded in global value chains involving suppliers, distribution partners, customers and end users. In the upstream part of the value chain, Körber works with suppliers that meet defined quality, performance, and sustainability requirements. In the downstream part, customers from the pharmaceutical, intralogistics and other industries are supported through distribution networks and service teams that ensure effective implementation of solutions and long-term support. Körber's role in the value chain is that of a technology provider and developer, supplying integrated systems, software, and services for production and logistics processes.

Körber acts as a trusted technology partner in industries where the company holds a recognized leading position, including consumer goods, e-commerce and retail, food and beverage, nicotine, parcel and postal logistics, pharmaceuticals and life sciences, as well as logistics service providers. Körber serves customers in highly regulated, efficiency-driven markets. Körber is not engaged in the cultivation or primary agricultural production of tobacco. Its activities are limited to the supply of technology and machinery within the nicotine value chain.

The performance portfolio of Körber comprises the following elements:
- Solutions for the pharmaceutical industry: Körber provides advanced solutions for processing parenteral and oral solid dosage forms. These include aseptic processing, inspection systems, packaging machines, and handling equipment. In addition, the company supplies specialized pharmaceutical packaging materials such as folding cartons, labels, package leaflets, and other critical components.
- Intralogistics and warehouse automation: The intralogistics portfolio includes solutions for handling small items, pallets, and mixed goods. Core technologies comprise automated storage and picking systems, automated guided vehicles, autonomous mobile robots, picking technologies, conveyor systems, palletizing and depalletizing solutions, robotics and artificial intelligence, sorting technology, and integrated software. These solutions are used in comprehensive systems for material handling, order fulfilment, and warehousing.
- Logistics solutions: Körber supplies parcel and postal handling systems supported by technologies such as address digitization, automated unloading, parcel singulation, sorting modules, predictive services (predictive maintenance), and robotics. These systems provide efficient processes for unloading, conveying, identifying, diverting, and sorting.
- Machinery and process equipment: The machinery portfolio includes process equipment such as sorters, cutting machines, conditioners, dryers, and flavoring systems, as well as machinery to produce filters and tobacco rods. Körber also offers precision sensor systems for measurement, testing, and laboratory applications.
- Software and digital solutions: Körber's software and artificial intelligence capabilities support requirements across supply chains, manufacturing environments, and regulated settings. Solutions include warehouse and transportation management systems, SAP-based logistics applications, parcel and postal software, manufacturing execution system (MES) solutions, digital twin technologies, track-and-trace systems, tools for process validation, and enhanced connectivity for data collection and compliance.
- Services: As a complement to its technology portfolio, Körber offers lifecycle services, digital services, remote support, SAP support, modernization services, qualification services, maintenance management, and training programs. Consulting services include supply chain IT consulting, SAP implementation, MES consulting, systems engineering, and digital evaluations.

The guiding framework LIFE 2035, introduced in 2025, provides Körber with a long-term framework to strengthen its market position and serve as strategic orientation for the next ten years. The framework is based on Körber's vision of achieving market leadership through technology leadership and is shaped by global megatrends, including urbanization, demographic change, rapid economic development, and advances in digitalization, automation, and artificial intelligence. LIFE 2035 defines Körber's ambition to become the leading partner in the fields of life science, supply chain, and high-tech industries.

The strategy focuses on four pillars:
- Leadership: the ambition to be the leading partner in Körber's industries, driven by consistent customer orientation, strong ecosystems, and the principle of "sustainability by conviction",
- Innovation: based on integrated hardware, software and digital solutions as well as AIR Technologies – automated, intelligent, and regenerative,
- Financial Independence: securing financial strength and independence and supporting growth with a future-oriented portfolio,
- Empowerment: fostering a globally empowered, learning-oriented and technologically proficient organization based on trust, collaboration, and performance.

With LIFE 2035, Körber aims not only to anticipate future industry developments, but to actively shape them and position itself as a trusted partner for sustainable progress and technological excellence.

Strategic anchoring of sustainability

SBM-1_40e-g

Körber's LIFE 2035 guiding framework establishes a long-term strategic framework for the next ten years and also anchors sustainability aspects within the Group's strategic orientation. Sustainability constitutes an integral part of the corporate strategy and enables the Körber Group to address current and future sustainability-related challenges effectively. These include both compliance with legal requirements and the growing expectations of customers, investors, employees, and other stakeholders. Körber makes a strong commitment to its stakeholders: "Our activities provide a better life for current and future generations." Körber aligns its activities within the 'House of Sustainability' with this commitment.

Körber's 'House of Sustainability' consolidates the sustainability strategy, structures the relevant sustainability topics along the dimensions Environment, Social and Governance, and defines group-wide focus fields accordingly. Ambitions, targets and, in most cases, subtargets have been defined for each focus field. For selected focus fields, these dimensions are already linked to performance indicators for management and measurement purposes. Performance indicators and target values for additional focus fields are currently being developed. ➔ **Strategy, Overview of the sustainability targets** Measures have been defined for the focus fields and the respective subtopics, the implementation of which takes place and is monitored at Group, Business Area and company level (see the measures overviews in the respective chapters).

The foundation of the 'House of Sustainability' is the interaction with our stakeholders ➔ **Strategy, Interaction with stakeholders**, in order to understand their sustainability-related needs and to systematically derive concrete fields of action for Körber using the Double Materiality Analysis methodology. The 'House of Sustainability' was first developed in 2021 based on the results of a materiality analysis and was expanded in 2022. In 2025, it was updated on the basis of the results of the Double Materiality Analysis in accordance with the CSRD ➔ **Double Materiality Analysis**, and the linkage to Körber's new LIFE 2035 guiding framework was integrated.

We understand our sustainable products, solutions, and services within the 'House of Sustainability' as the result of our business activities aligned with sustainability. We make these available to our business partners worldwide. Within the Innovation pillar of Körber's LIFE 2035 guiding framework, the group-wide innovation and technology strategy AIR Technologies (Automated, Intelligent, Regenerative) is established as a core element. AIR Technologies bundles targeted, forward-looking technology development across the three dimensions of automation, intelligent systems and regenerative approaches. Within the regenerative dimension, sustainability aspects are integrated into the innovation and technology strategy. In doing so, Körber establishes a strategic framework for systematically aligning technological developments with sustainability requirements — addressing these both in its own operations and in the solutions it delivers to customers.

To ensure sustainability aspects are systematically included in product development, Körber has established group-wide targets for integrating Ecodesign into the technical development process. The basis for integration is the 'Group Guideline Center of Excellence Ecodesign framework', which describes the purpose, responsibilities, and functions of the Center of Excellence (CoE) Ecodesign as well as the Ecodesign organization. In addition, the 'Group Guideline Life Cycle Assessment (LCA)' defines the process, data requirements and obligations for conducting life cycle assessments, which are used to assess the environmental performance of machines or machine systems and focus on greenhouse gas emissions. Detailed information on the guidelines is provided in the chapter ➔ **Circular economy**.

[1] In the course of transforming our sustainability reporting to comply with the CSRD requirements, we have made changes to the focus fields and targets of our 'House of Sustainability' based on the results of the 2025 double materiality assessment. The names of the focus fields have been aligned with the names of the material ESRS standards. Social dimension: The information previously assigned to the focus field 'Internal dialog' has been integrated into the chapter 'ESRS 2 General disclosures' of our 2025 Sustainability Report and has therefore been removed from the House of Sustainability. The former focus field 'Giving to society' will, as of reporting year 2025, be presented exclusively on our website. A presentation of the newly identified focus field 'Consumers and end-users' will be included in the Sustainability Report no later than for the 2027 reporting year. Governance dimension: Aspects of the focus field 'Management of responsible supply chains' have been incorporated into the focus field 'Business conduct' as well as into the focus field 'Workers in the value chain' within the social dimension.

Overview of the sustainability targets

MDR-T_80b-e

Körber has defined group-wide targets across the environmental, social and governance dimensions. These targets apply to all Körber Business Areas (Pharma, Supply Chain and Technologies) as well as to Group Functions and are communicated group-wide via the members of the Group Executive Board (Sustainability Steering Committee). Details on the calculation and methodology for the key performance indicators are provided in the methodology sections of the respective topic-specific chapters.

Environment

Subtopic	Target	Subtarget	Key Performance Indicator	Scope of the target	Target year	Target value	Base year	Base value	2023	2024	2025
Focus field: Climate change – We are reducing our greenhouse gas emissions and energy consumption.											
Climate mitigation	Reduction of greenhouse gases	CO_2e neutrality Scope 1 and 2									
		By 2029, we will maintain CO_2e neutrality (Scope 1 and 2) through the retirement of high-quality emission certificates.	Total Scope 1 and Scope 2 emissions (t CO_2e per year).	Group-wide	2025	Residual emissions after reductions	2021	25,458	17,015	14,181	14,457
			Total carbon credits (t CO_2e per year).	Group-wide	2029	Residual compensation	2021	0	0	0	14,459[4]
		SBTi-validated net-zero target									
		By 2027, we will have reduced our absolute greenhouse gas emissions in Scope 1 and 2 by 29.4% and by 90% by 2030 compared to 2021.	Reduction of absolute market-based greenhouse gas emissions (Scope 1 and 2) compared to 2021 (%).	Group-wide	2027 2030	-29.4 -90	2021	25,458	-33.2	-44.3	-43.2
		By 2027, we will have reduced our absolute greenhouse gas emissions in Scope 3 by 17.5% and by 90% by 2040 compared to 2021.	Reduction of absolute greenhouse gas emissions (Scope 3) compared to 2021 (%).	Group-wide	2027 2040	-17.5 -90	2021	1,159,239	+44.3	+18.9	+1.8
		Partial targets for the reduction of Scope 1 and 2 emissions									
	Expansion of the use of renewable energy	By 2025, we will be purchasing green electricity for all suitable Körber sites.[1]	Share of renewable energies purchased (electrical energy, %).	Group-wide, suitable sites	Annually	100	-	-	77.4	99.5[5]	100.0
		By 2030, we will have reduced the use of conventional natural gas through alternative low-carbon energy sources.[2]	Total consumption of conventional natural gas (MWh).[3]	Group-wide, suitable sites	2030	In progress	-	-	53,087.5	51,453.4	50,699.3
		We are continuously expanding the coverage of our production sites with photovoltaic systems.	Share of suitable sites with started or completed implementation of photovoltaic systems (%).[7]	Group-wide	Continuously	100	-	-	60	53.3	57.1
	Expansion of the electric corporate vehicle fleet	By 2030, our corporate fleet will consist exclusively of electric vehicles.	Share of corporate vehicles with electric drive (%).	Group-wide	2030	100	-	-	13.1	12	17.4[6]
		By 2030, a charging infrastructure will have been established at all relevant Körber sites.	Number of installed charging stations at sites with electric corporate vehicles (units).[8]	Group-wide	2030	In progress	-	-	81	97	110
		By 2030, we will have established ‘Charging infrastructure @ home’ for company car users who order an electric vehicle.	In progress	Group-wide	2030	n/a	-	-	n/a	n/a	n/a

[1] Green electricity is procured directly at all suitable sites. For sites where green electricity cannot be procured due to non-availability and/or existing lease agreements, suitable and available guarantees of origin are purchased.
[2] These alternatives include electric heat pumps, the use of biogas (at suitable sites), biomass such as wood pellets or wood chips, the use of internal or external waste heat, and district heating concepts, provided these meet the technical requirements of the respective site.
[3] Körber will develop a more suitable key performance indicator with a measurable target value in 2026.
[4] As carbon credits are always retired in whole tonnes of CO_2e, this figure deviates from the reductions by two tonnes.
[5] The energy attribute certificates (EACs) required to achieve 100% green electricity were procured on the basis of projections in the fourth quarter of 2024. As a result of subsequent reporting of actual consumption figures in early 2025, an uncovered residual volume of 0.5 percent arose.
[6] The reported share currently refers only to vehicles of Körber companies based in Germany and under the responsibility of Central Fleet Management.
[7] This key performance indicator was collected centrally by the Sustainability Initiative in cooperation with the CAPEX team. Sites suitable for photovoltaic (PV) systems are sites where Körber has legal influence and where the installation of PV systems is economically viable.
[8] The data on installed charging stations were collected centrally by the Sustainability Initiative in cooperation with Central Facilities Management.

Environment											
Subtopic	Target	Subtarget	Key Performance Indicator	Scope of the target	Target year	Target value	Base year	Base value	2023	2024	2025
Climate mitigation	Optimization of energy consumption	Reduction of energy consumption.	Total energy consumption (MWh).	Group-wide	In progress	In progress	-	-	114,000	122,930	123,066
		Partial targets for the reduction of Scope 3 emissions									
		Upstream value chain									
	Reduction of Scope 3.1 emissions	By 2030, we aim to have a share of 50% primary data in Scope 3.1; the share will be 90% by 2040.	Share of primary data in Scope 3.1 (%).	Group-wide	2030 2040	50 90	-	-	0.50	3.0	1.0
		By 2026, every machine-producing Körber company will have the appropriate methods and will have undergone relevant training to carry out independent LCA projects.	Share of machine-producing companies from which at least one representative has participated in training on LCA (%).[1]	All machine-producing companies	2025	100	-	-	n/a	36.4	100
		We are completing at least one LCA project in every machine-producing Körber company.	Share of machine-producing companies in which at least one LCA project was carried out (%).[1]	All machine-producing companies	In progress	100	-	-	n/a	13.6	68.8
			Total number of all LCA projects in machine-producing companies.[1]	All machine-producing companies	In progress	In progress	-	-	n/a	13	16
		Downstream value chain									
	Reduction of Scope 3.11 emissions	By 2040, we aim to increase the share of primary data in Scope 3.11 (customer energy data).	Share of primary data in Scope 3.11 (%).	Group-wide	2040	In progress	-	-	n/a	n/a	n/a
		Increase the energy efficiency in our machines.	In progress	Group-wide	In progress	In progress	-	-	n/a	n/a	n/a
Climate change adaptation	Increasing the resilience of the business model	By 2026, we will have conducted a climate resilience analysis for strategically important Körber sites.	Share of strategically important sites for which a climate resilience analysis has been conducted (%).[2]	Group-wide	2026	100	-	-			
Focus field: Circular Economy – We improve our processes as well as products, solutions, and services with the methods of the circular economy.											
Resource inflows	Optimization of resource consumption	Reduction of the use of finite resources.	In progress	Group-wide	In progress	In progress	-	-	n/a	n/a	n/a
		Increase the share of recycled materials.	In progress	Group-wide	In progress	In progress	-	-	n/a	n/a	n/a
Resource outflows including waste	Optimization of waste	Reduction of our waste.	Total waste (t) • non-hazardous • hazardous	Group-wide	In progress	In progress	-	-	11,065 10,406 -659	15,027 14,329 -698	18,264 17,555 -709

[1] This key performance indicator was collected centrally by the Sustainability Initiative in cooperation with the Center of Excellence for Ecodesign.
[2] The definition of strategically important sites is currently being finalized.

Soziales

Subtopic	Target	Subtarget	Key Performance Indicator	Scope of the target	Target year	Target value	Base year	Base value	2023	2024	2025
Focus field: Own workforce – We are a fair and attractive employer.											
Health and safety	Fostering the health and safety of our employees	By 2025; development of a comprehensive Group policy to promote the health and safety of our employees.	Development of the Group Health and Safety Policy	Group-wide	2025	1	-	-	n/a	n/a	1
Training and skills development	Further development and training of our employees	Every year, 90% of managers and key position holders successfully participate in the global talent management process GPS.	Percentage of participating managers and key position holders who successfully complete the talent management process (GPS) (%).[1]	Group-wide	Annually	90	-	-	99	99	90
Focus field: Workers in the value chain – We shape responsible supply chains.											
Health and safety and other work-related rights	Increasing transparency on ESG practices of suppliers	90% of relevant purchasing volume has gone through an ESG self-assessment of relevant suppliers every year.	Share of relevant procurement volume that has gone through ESG self-assessment (%).	Group-wide	Annually	90	-	-	94	91	93

Governance

Subtopic	Target	Subtarget	Key Performance Indicator	Scope of the target	Target year	Target value	Base year	Base value	2023	2024	2025
Focus field: Business conduct – We follow high ethical standards.											
Management of relationships with suppliers	Increasing transparency on ESG practices of suppliers	Every year, 90% of relevant purchasing volume has gone through an ESG self-assessment of relevant suppliers.	Share of relevant procurement volume that has gone through ESG self-assessment (%).	Group-wide	Annually	90	-	-	94	91	93
Focus field: Cyber security – We handle information responsibly.											
Cyber security	Stringent compliance with Cyber security regulations and standards	All relevant entities will have ensured compliance with the European NIS-2 Directive upon the entry into force of the national implementation laws.	Share of NIS 2 relevant entities with fully implemented NIS 2 controls (%)[2]	All relevant entities	Once the national implementing laws take effect	100	-	-	n/a	n/a	22
	Reliable and trustworthy partner for our customers	By 2026, standardized security controls will have been implemented within the software development lifecycle for 90% of the Group's independent software products.	Share of independent software products in which the standard process controls for secure software development are fully implemented (%).[2]	Group-wide	2026	90	-	-	n/a	n/a	69
	Safety has the highest priority	By 2026, Security Champions will have been established in 80% of software development teams to support secure software development.	Share of software projects for which a trained Security Champion has been appointed (%).[2]	Group-wide	2026	80	-	-	n/a	n/a	0

[1] This key performance indicator was calculated on the basis of the 'SAP SuccessFactors' system.
[2] This key performance indicator was calculated centrally through manual data collection and covers 87 companies, representing 85 percent of the employees included within the system boundaries of the sustainability report.

Sustainable Development Goals

The United Nations Sustainable Development Goals (UN SDGs) aim to promote sustainable development worldwide across economic, social and environmental dimensions. Since 2021, we have reported in our Sustainability Report on our commitment to these goals, and in 2022 we committed, as a company, to comply with the UN Global Compact. We have renewed this commitment on an annual basis ever since.

Based on the Double Materiality Analysis, we have further refined the focus fields within our ‘House of Sustainability’ and, at the same time, specified our contribution to the UN SDGs accordingly. We contribute to sustainable development through the activities within the focus fields in our ‘House of Sustainability’. In presenting our contribution to the UN SDGs in the Sustainability Report, we primarily focus on the five global goals that are linked to our three key ambitions across the Environment, Social and Governance dimensions: reducing our greenhouse gas emissions and energy consumption, being a fair and attractive employer, and shaping responsible supply chains. This prioritization ensures that our measures contribute to globally recognized goals while also addressing the material challenges and opportunities of our company.

The UN SDGs

The United Nations have created 17 Sustainable Development Goals (SDGs) for their global 2030 Agenda for sustainable development. These targets include a total of 169 subtargets for economic, ecological and social aspects.

193 countries approved the SDGs during the United Nations General Assembly in September 2015. The SDGs are intended as guidance for combating global challenges worldwide and the aim is to achieve them by 2030 (Agenda 2030).

We reduce our greenhouse gas emissions and energy consumption.

Take urgent action to combat climate change and its impacts.
Learn more in the focus areas
→ **Climate change**
→ **Workers in the value chain**

Ensure access to affordable, reliable, sustainable and modern energy for all.
Learn more in the focus area
→ **Climate change**

We are a fair and attractive employer.

Ensure healthy lives and promote well-being for people of all ages.
Learn more in the focus area
→ **Own workforce**

We shape responsible value chains.

Ensure sustainable consumption and production patterns.
Learn more in the focus area
→ **Circular economy**

Promote sustained, inclusive and sustainable economic growth, productive employment and decent work for all.
Learn more in the focus area
→ **Own workforce**
→ **Workers in the value chain**

Take urgent action to combat climate change and its impacts.
Learn more in the focus areas
→ **Climate change**
→ **Workers in the value chain**

Our awards and involvement in associations, organizations, and initiatives

We actively contribute to the development of our industries and are committed to sustainability as well as to the regions in which we operate. Körber AG, its Business Areas and their companies are members of various associations, organizations, and initiatives. In addition, we are proud of a number of awards that confirm our commitment to sustainability. The overview presents a selection of our awards and self-commitments and memberships during the reporting period. Going forward, we will further expand our engagement in organizations with relevance to sustainability.

Memberships:
- United Nations (UN) Global Compact: since August 2022
- Science Based Targets initiative: since December 2022
- Allianz der Chancen: since August 2023
- Allianz für Cyber-Sicherheit: since January 2023
- Alliance to Zero: since June 2021 (Körber Business Area Pharma)

Awards:
- EcoVadis: Gold rating with 82 out of 100 points
- CyberVadis: Platinum rating with 967 out of 1,000 points
- CDP (Carbon Disclosure Project): rating B
- CDP Supplier Engagement Assessment: rating A
- ESG Transparency Award by EUPD Research: Excellence Class with 89 percent

Interaction with stakeholders

SBM-2_45a-d, S1 SBM-2_12, S2 SBM-2_9

As a globally operating Group, Körber is part of an extensive network of stakeholders along the value chain and maintains strategic business relationships with them. Building on the materiality analysis conducted in 2021, the first Double Materiality Analysis carried out in accordance with the CSRD in 2024 ('materiality analysis') was used to identify the most relevant stakeholder groups. These include suppliers, employees, banks, investors, and customers. In addition, Körber also maintains close dialog with representatives of society. Relevant activities, resources and relationships with stakeholders were analyzed and defined in order to ensure effective collaboration. Regular, and open dialog benefits all parties involved and enables Körber to address stakeholder needs at an early stage. Interactions take place through various target group-specific formats such as customer workshops and expert events and also cover topics related to Environment, Social and Governance aspects. These activities are managed by the specialist departments, with the Sustainability Core Team assuming an active role in sustainability-related topics. The frequency and nature of the activity are tailored to the needs of the respective stakeholder groups. Insights gained from these interactions are selectively incorporated into business decisions in order to actively contribute to a sustainable future.

As part of the 2024 materiality analysis, stakeholder perspectives on relevant sustainability aspects were collected through interviews and incorporated into the assessment of material impacts, risks, and opportunities. Following approval of the materiality analysis by the Group Executive Board of Körber, the Chair of the Supervisory Board was informed about the identified material impacts, risks, and opportunities. After approval by the Körber Group Executive Board, these material impacts, risks, and opportunities are also transferred to the Körber Group's Risk Management for consolidation and integration into the group-wide risk management system. They are subsequently incorporated into the Group Risk Committee's annual review, ensuring that sustainability-related risks and opportunities are considered throughout Körber's risk management and decision-making processes. The identified material impacts will, for the first time, also be addressed within the Group Risk Committee in 2026.

With the LIFE 2035 guiding framework, introduced in 2025, Körber integrates, among other things, the interests and perspectives of stakeholders and embeds them in a long-term framework to strengthen its market position and provide strategic orientation for the next ten years.

Customers

Customers have been identified as relevant stakeholders for the Körber Group within the downstream value chain, and their needs are at the center of the Group's business activities. These needs vary across the Business Areas, in which Körber provides tailored solutions to support operational efficiency and sustainability. The Business Area Pharma covers the entire pharmaceutical value chain, including consulting, inspection, transport systems, software, and packaging machines and materials. The Business Area Supply Chain offers software, automation, mail and parcel solutions, voice technologies, robotics, and transport systems for logistics processes. In the Business Area Technologies, the focus is on solutions for nicotine and the food and beverage industries, comprising machinery, systems, software, flavors, and services.

Körber pursues an ecosystem strategy that promotes cross-industry collaboration and the integration of external partners to provide a comprehensive portfolio of solutions, thereby maximizing customer value along the entire value chain. Körber's global sales organization, backed by regional hubs and local service teams, ensures it remains accessible and responsive to its customers at all times. Customer feedback is systematically collected through structured, cross-functional processes covering software, services, equipment, and technical solutions. Körber maintains active dialog with customers through regular visits, site meetings, and digital showrooms. Further interaction formats include trade fairs, specialist events, and customer-specific events, enabling Körber to understand customer expectations, respond effectively to them and identify future fields of action. Joint workshops serve to develop innovative solutions and are complemented by topic-specific webinars and online masterclasses that convey expertise and foster collaboration.

Close collaboration with customers is essential to align Körber's products, solutions and services with sustainability targets. The Business Areas hold regular discussions on topics such as the calculation of CO_2e footprints, the definition of reduction targets and the implementation of measures such as using renewable energy to supply machines and systems. These interactions enable the development of customer-specific sustainability initiatives, for example, the alignment of a model for calculating the product carbon footprint and an appropriate format for standardized data exchange within the Körber Business Area Supply Chain. Körber also responds to customer enquiries regarding ESG targets and progress via independent rating platforms such as EcoVadis and CDP (Carbon Disclosure Project). Through these activities, Körber ensures that customer interaction feeds directly into its sustainability strategy and supports to achieve shared environmental targets, for example.

Suppliers

Within the upstream value chain, it is suppliers who have been identified as relevant stakeholders for the Körber Group. These include suppliers of electronic and technical components as well as producers of raw materials such as steel and aluminum. We work closely with our suppliers to foster innovation and build sustainable supply chains in areas where we can exert influence. Key aspects include sustainability, compliance with legal requirements, Cyber security, business continuity, competitiveness, and continuous dialog to ensure quality. Körber communicates its supplier evaluation process and the underlying criteria transparently through its procurement teams, with social and environmental practices constituting central assessment factors. Sustainability-related data from direct suppliers are collected centrally via the IntegrityNext platform and are systematically incorporated into contract award decisions within the procurement process. For this purpose, suppliers complete standardized self-assessment questionnaires, which are reviewed regarding risks, sustainability, and compliance with regulations such as the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG).

A traffic light system highlights deviations and enables timely corrective actions. High-risk suppliers, identified on the basis of industry, country of origin, and questionnaire results, are prioritized and specifically addressed by the responsible supplier managers. The action plans developed by Körber together with the suppliers contribute to risk mitigation, sustainable performance improvement, and the establishment of long-term partnerships. Responsibility for implementing these measures lies with the suppliers, while the respective supplier managers monitor, review, and, where necessary, follow up on progress.

Körber conducts annual audits of selected suppliers to review their compliance with applicable standards, including those relating to human rights, working conditions, and environmental protection. Supplier selection is based on factors such as strategic relevance, annual procurement volume, continuously monitored quality metrics, and previous audit results. Strengthening sustainable supplier practices and ensuring compliance with human rights and environmental due diligence obligations are integral components of Körber's supplier development process.

In cases of suspected violations of Körber's principles, employees, business partners, and suppliers are encouraged to report concerns via designated channels, including a publicly accessible anonymous whistleblowing system. All reports are carefully investigated, and confirmed violations result in appropriate remedial actions to prevent recurrence, as described in the section **→ Workers in the value chain, Processes and channels for remediation and reporting of negative impacts**.

At the beginning of each new business relationship, Körber conducts a review of the supplier against critical country lists and high-risk categories and subjects the supplier to an integrity check. In addition, an annual ESG risk analysis is carried out via the IntegrityNext platform for high-risk suppliers and for suppliers with a revenue volume exceeding 10,000 euros. These assessments form part of Körber's ESG risk management system, which combines preventive and corrective measures and includes regular risk assessments with direct suppliers and internal units. Communication regarding potential adverse impacts within the value chain is overseen by a member of the Executive Board and takes place through direct exchange between supplier managers and supplier representatives, thereby ensuring transparency and accountability. In cases of serious irregularities or violations of the 'Code of Conduct for Suppliers of the Körber Group', the business relationship may be terminated.

Further information on the human rights risk analysis, risk management, and the IntegrityNext platform is provided in the sections **➔ Workers in the value chain, Policies related to workers in the value chain**, and **➔ Workers in the value chain, Actions related to workers in the value chain**.

Banks and investors

Körber recognizes banks and investors as relevant stakeholders in the upstream value chain and attaches great importance to an intensive dialog on Environment, Social and Governance topics. As a globally operating technology group with an ownership structure that is committed to the public good through the Körber-Stiftung, the Group meets high standards of transparency and accountability in its financial relationships.

Regular exchange takes place with investors, core banks, asset management companies, and capital management companies and includes discussions at top management level. These discussions cover ESG topics and help to align Körber's sustainability strategy with the expectations of the financial markets and regulatory requirements. Körber works together with financial partners to continuously review its position in the active capital investment process and applies a exclusion list to phase out ESG critical emitters.

The Group provides banks and investors with its annual Sustainability Report upon request and addresses ESG topics both in regular bank meetings and in semiannual financial presentations. By implementing these measures, Körber ensures that sustainability aspects are integrated into its financial strategy and its stakeholder relationships.

Employees

Employees make a significant contribution to value creation throughout all Körber Business Areas, and an open and constructive dialog with them is a central element of our identity as a fair and attractive employer. Ongoing dialog takes place through various formats that enable discussions on topics such as sustainability, product ideas, career opportunities, and corporate culture. Co-determination bodies are actively involved in the event of significant changes.

Internal and external communications are shared via the intranet, where employees can interact by adding comments and can get in touch with expert contact persons. Every employee has direct access to members of the Executive Board through established channels, and formats such as the 'CEO Live Talk' provide a platform for dialog between management and employees. Dedicated communication channels, including a sustainability email address and an MS Teams channel, promote knowledge sharing and discussions on sustainability topics across the Group.

Special initiatives such as global virtual Körber career events and the 'Young Körber Network' provide insights into career opportunities and strengthen our employer brand. In 2025, further efforts were made to establish a consistent corporate culture. 55 trained 'Culture Coaches' are currently active across the Group. They help implement our shared core values – trust, collaboration, and performance – at the local level, thereby contributing to embedding our corporate culture across the organization. Eleven new episodes of the podcast format 'Culture Talks' were recorded and published on the Group's intranet to foster cultural dialog. The Talent & Culture team integrated the topic of corporate culture into existing leadership trainings and talent programs and additionally offered numerous dedicated training sessions. Furthermore, more than 80 employees once again participated in the mentoring program 'We celebrate diverse perspectives' in 2025.

Participation is a core element of our dialog-oriented approach. We work closely with co-determination bodies such as the European Works Council and the Group Works Council in Germany to ensure that the interests of employees are considered in decision-making processes.

Körber also engages with specific employee groups, including apprentices and employees with disabilities, to address topics such as sustainability and human rights. Appropriate representation is ensured through bodies such as the Group Representative Body for Employees with Severe Disabilities and the Group Youth and Apprentices' Representation. Employee representatives and trade unions are also represented on the Supervisory Board of Körber AG. The Group Head of Sustainability regularly communicates sustainability topics to works council members, thereby underlining the integration of sustainability into employee engagement.

Körber provides financial and human resources to advance employee participation and co-determination. This includes covering statutory and non-statutory costs for training and representative body meetings, as well as maintaining dedicated roles such as Labour Relations Managers to promote constructive, trust-based cooperation. These measures ensure that employee participation remains a cornerstone of Körber's corporate culture and sustainability strategy.

Society

As part of its dialog-oriented corporate policy, Körber AG invites all interested parties, including the press and media, to engage in open, transparent dialog. Suggestions, questions, and constructive feedback can be submitted via a contact form on the corporate website. Körber further promotes dialog through the Körber Xperience, which provides insights into the Group's history, innovations, and future technologies, as well as through an active presence on social media to build long-term relationships with external stakeholders.

Research and development are core elements of Körber's identity as a technology company and combine financial success with social and environmental responsibility in the interest of sustainable development. The Group strengthens collaboration with academic and educational institutions by funding university programs, participating in research projects, and engaging in ongoing dialog with the scientific community. Körber also engages in industry initiatives and associations to advance knowledge and innovation.

Beyond its core business activities, Körber assumes social responsibility by supporting organizations with a social and humanitarian focus. Each year, as part of a group-wide fundraising campaign, employees determine which organizations will benefit from donations. In 2025, donations were made to organizations such as to Terre des Hommes and Reporters Without Borders. Körber also supports cultural initiatives, including sponsorship of the 'Klub der Künste' at the Deichtorhallen in Hamburg (Germany). These activities underscore Körber's commitment to open dialog, the promotion of innovation, and a positive contribution to society.

ESRS 2 IRO-1

Double Materiality Analysis

IRO-1_53a-h, E5 IRO-1_11a-b, E1 IRO-1 20a

In 2024, Körber conducted an ESRS compliant Double Materiality Analysis ('materiality analysis') for the first time in order to identify and prioritize the sustainability impacts, risks, and opportunities most relevant to the Group and its stakeholders. The analysis followed a multi-step process led by the Körber Sustainability Initiative in close cooperation with the representatives for sustainability of the Business Areas, the leads responsible for the focus fields, as well as subject-matter experts at Group and Business Area level. The perspectives of key stakeholder groups were also incorporated into the process.

Based on the first ESRS compliant materiality analysis conducted in 2024, an update was carried out at the end of 2025 to reflect relevant changes, including adjustments to the scope of consolidation, developments in business activities, and external framework conditions. As the results are published for the first time in this report, a comparison with previous annual reports is not possible.

The materiality analysis takes a holistic view of group-wide business activities and relationships, without excluding specific activities, business relationships, or geographic regions. Given the Group's global footprint and the significance of its stakeholders, the assessment covers all sites and entities included in the scope of consolidation in this report. It also considers impacts, risks, and opportunities that arise beyond the Group's immediate sphere of influence through business relationships.

In view of the differing orientations of the Business Areas, a bottom-up approach was applied. The assessment of impacts, risks, and opportunities was carried out at Business Area level, inter alia by the respective representatives for sustainability, and follows the principle that topics material for a Business Area are considered material for the Group as a whole. The analysis considers three ESRS-compliant time horizons: short-term, medium-term and long-term.

Process

The four-step process for identifying and assessing impacts, risks, and opportunities described below ensures that any interdependencies between them are systematically considered. No deviations in the prioritization of sustainability-related risks were identified during the process.

Step 1: Identification of relevant topics as well as impacts, risks, and opportunities

First of all, a comprehensive context analysis was conducted to identify relevant sustainability topics as well as potential impacts, risks, and opportunities. The identification of topics (the 'longlist') was based on multiple sources, including ESRS 1 AR 16, previous Körber Sustainability Reports and the 'House of Sustainability'. In addition, external frameworks such as GRI, SASB and the United Nations Sustainable Development Goals (SDGs) were considered. Further references included sustainability ratings (for example, EcoVadis, CDP), publications by industry associations (for example, VDMA), relevant trends, sector-specific studies, and regulatory developments.

Both external and internal stakeholders were consulted to include stakeholder perspectives into the topic identification process. For this purpose, interviews were conducted with selected external stakeholders along the value chain. The stakeholder groups consulted included:

- Civil society
- Local communities
- Media
- Suppliers
- Logistics partners
- Financial institutions
- Ecosystem partners
- Customers
- End consumers
- Employees
- Workers in the value chain
- Academia
- Investors/rating agencies

Where appropriate, internal experts acted as representatives of affected external stakeholders where they possessed relevant expertise due to their roles and responsibilities (for example, sales employees representing the customer perspective).

The topics on the longlist served as the springboard for identifying tangible impacts, risks, and opportunities. To this end, the topics were assessed both from the perspective of their actual and potential impacts on people, the environment and society, and from the perspective of their actual or potential risks and opportunities for Körber's development, financial position and financial performance.

The resulting impacts, risks, and opportunities were reviewed regarding their completeness and accuracy in workshops and further consultations with representatives from all Business Areas and Group Functions and, where necessary, supplemented. The topic shortlist was developed on this basis.

Step 2: Assessment of impacts, risks, and opportunities

The impacts, risks, and opportunities included in the shortlist were subsequently assessed to determine their materiality. The assessment was carried out by the representatives for sustainability of the Business Areas as well as by the leads responsible for the respective focus areas and topics at Group level, using a structured workshop format. The initial assessment was then reviewed and confirmed in several validation rounds with the respective responsible groups.

Our impact on people and the environment (impact materiality)

A uniform scale from 1 to 5 was used to assess impacts, with both the likelihood of occurrence and the severity of the impact each rated separately. The assessment of actual and potential impacts was derived from the product of these two variables. Actual impacts were generally assigned the maximum likelihood rating of 5. Severity was determined as the average of the three criteria scale, scope, and irremediability; if any one of these criteria reached the maximum level, the overall severity was set to 5.

Potential negative impacts on human rights were treated as equivalent to actual impacts and were likewise assigned a likelihood rating of 5. The selection of relevant human rights-related impacts was aligned with the topics covered by the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz).

Positive impacts were assessed using a comparable approach. For actual positive impacts, the assessment was based on the criteria scale and scope; for calculation, a likelihood rating of 5 was applied, analogous to actual negative impacts. Potential positive impacts were assessed based on scale, scope, and the likelihood of occurrence.

Risks and opportunities for our company (financial materiality)

The assessment of the identified risks and opportunities was based on the two dimensions likelihood of occurrence and financial impact. Financial impact refers to actual or potential effects on future income or expenses and their impact on equity. In addition, dependencies on resources and their availability across the entire value chain were included in the assessment.

The established methods and scoring scales of Körber's risk and opportunity management were used for the assessment. This ensures that sustainability-related risks and opportunities are classified consistently and comparably within the company's existing risk and opportunity framework.

Although the materiality analysis is conducted separately from risk and opportunity management, the two are closely interlinked through this approach. The results of the materiality analysis are systematically reviewed and integrated into the risk and opportunity management system. This ensures that Körber's sustainability strategy is both regulatory-compliant and included in operational risk management.

Step 3: Determination of materiality

Material impacts, risks, and opportunities were identified based on defined thresholds that were aligned with and approved by the Group Executive Board. Impacts, risks, and opportunities are considered material once the combined score of likelihood of occurrence and severity, or financial impact, reaches or exceeds the threshold of 20. For the assessment of impacts, risks, and opportunities within the scope of ESRS S1 'Own workforce', an adjusted threshold of 15 was defined. The standard scoring scale was not directly transferable due to the significantly smaller maximum size of the own workforce compared to the total population. To ensure a proportionate and appropriate materiality assessment, the threshold was therefore adjusted to adequately reflect the actual scale of the internal employee group.

Step 4: Validation of the results

The preliminary results from the materiality analysis were reviewed for plausibility in a final validation phase. This phase included several alignments, consultations and cross-checks between the Körber Sustainability Initiative, the representatives for sustainability of the Business Areas and relevant Group functions.

The Körber Group Executive Board validated and approved the results in April 2025. Following approval, the material impacts, risks, and opportunities are transferred to the group-wide risk and opportunity management system, consolidated there and integrated into the reporting of the Group Risk Committee.[1]

The next materiality analysis review is planned for the financial year 2026.

Specific aspects of the materiality analysis – Climate change
The process for identifying material impacts related to climate change focused on the Group's material greenhouse gas emissions, which were drawn from the greenhouse gas inventory, including upstream and downstream emissions along the value chain.

The identification and assessment of climate-related physical risks as well as transition risks and opportunities across Körber's own operations and the upstream and downstream value chain have not yet been completed. Körber plans to implement these analytical steps, including the consideration of appropriate climate scenarios as part of a resilience analysis, in 2026. The resulting risks and opportunities will be incorporated into further development of the materiality analysis.

Specific aspects of the materiality analysis – Circular economy
The process for identifying and assessing material impacts, risks, and opportunities related to resource use and the circular economy encompassed the Business Areas Pharma, Technologies, and Supply Chain to reflect their specific characteristics. This assessment included activities along the upstream and downstream value chain to identify actual and potential impacts, risks, and opportunities.

The assessment focused on the following key resource flows:
- Resource inflows, such as raw materials, packaging, and energy consumption, based on procurement and consumption volumes.
- Resource outflows, including products, solutions, and services as well as associated emissions (greenhouse gas inventory, Scope 3.11).
- Waste streams along production and logistics processes, using data from major production sites and available waste reports.

Wherever possible, the assessment was based on recorded input and output data such as procurement volumes, energy consumption, and waste quantities. In cases where complete data was not available, internal expertise was applied to ensure a consistent, reliable assessment across all Business Areas.

Material impacts, risks, and opportunities

The identified material impacts, risks, and opportunities are presented below in a concise overview. Detailed explanations are provided in the respective report chapters. The content is currently being developed the ESRS 'S4 Consumers and end-users', which has been newly identified as material.

[1] From 2026 onwards, material impacts will also be discussed in the Group Risk Committee for the first time.

Material impacts, risks, and opportunities (IRO)

Topic	Subtopic	Short description	Category	Value chain coverage
Climate change	Climate mitigation	The energy-intensive primary steel production in the supply chain causes significant CO_2 emissions.	–	Upstream
		The manufacturing of machines and systems requires energy-intensive production and processing activities that lead to direct and indirect emissions within own operations.	–	Own operations
		In addition to CO_2, other greenhouse gases with high global warming potential are released along the entire value chain.	–	Entire value chain
		In the Business Area Technologies, the use of energy-intensive, predominantly natural gas-powered tobacco processing machines at customer sites results in greenhouse gas emissions attributable to Körber as downstream emissions.	–	Downstream
		The use and provision of digital solutions cause greenhouse gas emissions along the entire value chain resulting from energy-intensive operation of data centers as well as the production, use and disposal of IT hardware.	–	Entire value chain
		Through the systematic collection of ESG data and the involvement of suppliers and customers, Körber can improve environmental performance along the value chain, calculate product carbon footprints and contribute to the reduction of Scope 3 emissions.	+	Own operations + Downstream
	Climate change adaptation	Progressive climate change increases the risk of extreme weather events, which may lead to damage to assets, production disruptions, and rising repair and insurance costs at climate-exposed Körber sites.	⚠	Own operations
Circular economy	Resource inflows, including resource use	The use of non-renewable raw materials such as metals, plastics, and chemicals adversely affects natural ecosystems through extraction and processing and leads to environmental pollution, resource scarcity and increased greenhouse gas emissions.	–	Upstream
	Waste	Various waste streams are generated in manufacturing processes, the disposal of which through incineration or landfilling leads to emissions, environmental pollution and risks to ecosystems and human health.	–	Own operations
	Resource outflows related to products and services	The extensive use of packaging materials along the value chain leads to increased material consumption, additional waste volumes and higher indirect energy demand for transport and handling.	–	Entire value chain
	Resource outflows related to products and services	Optimized packaging design and increased use of sustainable materials reduce packaging volumes, waste and energy demand for transport and handling.	+	Entire value chain
	Resource inflows, including resource use	Price volatility and availability risks of key metal raw materials increase material and production costs and may adversely affect EBITDA margins.	⚠	Upstream
Own workforce	Health and safety	Physical work involving machinery and heavy components entails an increased risk of occupational accidents resulting in health impairments, including fatal outcomes.	–	Own operations
	Training and skills development	Vocational training can strengthen skills, increase employee satisfaction and motivation, and improve long-term employability.	+	Own operations
	Training and skills development	Higher motivation, stronger identification, and targeted skills development of employees can increase retention, reduce fluctuation and recruitment costs, and contribute to higher productivity and competitiveness through more efficient processes.	💡	Own operations
Workers in the value chain	Health and safety	Unsafe working conditions and occupational accidents at suppliers' and customers' sites may lead to health impairments up to fatal outcomes, particularly in high-risk regions and industries.	–	Upstream + Downstream
	Child labour	Child labour may occur in raw material- and metal-intensive supply chains and can lead to severe consequences such as educational disadvantages, health impairments and social exclusion.	–	Upstream
	Forced labour	Forced labour may occur in complex global metal supply chains and lead to severe health, psychological and economic consequences for affected workers.	–	Upstream
Business conduct	-	Digital solutions to increase transparency and integrity in the supply chain enable early identification and reduction of risks such as corruption, unfair competition, and unequal treatment and may potentially contribute to improved working conditions at suppliers' sites.	+	Upstream + Downstream
Company-specific	Cyber security	Cyber security incidents may lead to production downtime, restricted customer interaction, revenue and profit losses, and disruption of operations across all sites.	⚠	Own operations + Downstream

+ Positive – Negative ⚠ Risk 💡 Opportunity Upstream Own operations Downstream Entire value chain

Environment

ESRS E1

Climate change

Climate change is one of the key global challenges of our time. Its environmental, social and economic effects influence how Körber creates value and secures long-term resilience. As signatories to the Paris Agreement, the international community has committed to limiting global warming to 1.5 °C. This objective also serves as a key reference point for Körber: The Group steers its climate change mitigation measures, reduction pathways, and long-term ambitions with the aim of making a fair contribution to achieving this global climate goal. Körber manages both its own contribution to climate change and the effects of climate-related risks and opportunities on its business activities, value chain, and strategy. Clear governance structures, binding policies, and defined targets provide the framework for transparent, effective climate management. This creates the basis for managing climate-related impacts, addressing risks appropriately, and disclosing the Group's contribution to climate change mitigation in a traceable manner.

ESRS 2 SBM-3

Impacts, risks, and opportunities

The Double Materiality Analysis identified five negative impacts, one positive impact, and one material risk in relation to climate change:

As an internationally operating technology Group, Körber uses a multi-tier global value chain to manufacture its products, solutions, and services. One material negative impact is caused by emissions from steel production in mechanical and plant engineering, as steel is a key material in Körber's production processes. Global primary steel production is highly energy-intensive and accounts for a significant share of CO_2 emissions worldwide. China is particularly relevant in this context, as it contributes a substantial portion of global steel-related emissions and its steel production continues to rely predominantly on coal-fired blast furnaces. The CO_2 emissions generated during primary steel production contribute to global warming and the increase in extreme weather events. This negative impact relates to the upstream value chain of Körber's machine-producing companies and is classified as long-term in nature.

The manufacture of machines and systems requires energy-intensive production and processing activities, in particular welding processes, mechanical processing and painting operations. These processes generate direct emissions (for example, combustion of gas and oil in production facilities) and indirect emissions (for example, purchased electricity, heat, steam, and cooling). Technical services such as commissioning and testing processes can also generate emissions. This negative impact arises in the own operations of Körber's machine-producing companies.

In addition to CO_2, other greenhouse gases are released along Körber's value chain, including methane (CH_4), nitrous oxide (N_2O), and fluorinated gases such as HFCs, PFCs and SF_6. Some of these gases have significantly higher global warming potential and long atmospheric lifetimes. The negative impact described occurs along the entire value chain.

Körber's Business Area Technologies, manufactures machinery and solutions for processing tobacco products, including systems for drying, redrying, and expanding tobacco. These machines ensure an optimal moisture content in the raw product. The heating and drying process for tobacco is energy-intensive and takes place at customer sites predominantly using natural gas-powered machines. When customers use these machines, they generate greenhouse gas emissions. As these emissions come from operating sold machines, they are attributed to Körber as downstream emissions under the Greenhouse Gas Protocol in Scope 3.11 (Use of sold products).

Körber's business model relies on the use of digital solutions, software, and data-driven applications. The provision of digital services requires the use of cloud and web hosting services, data centres, and extensive IT infrastructure. A negative impact on the climate arises from greenhouse gas emissions associated with digitalization along the entire value chain. This includes, in particular, emissions from the energy-intensive operation of data centres (electricity consumption for processing, storing, and transmitting data) as well as so-called embodied emissions from the production, use, and disposal of digital devices and IT hardware. The negative impact described occurs along Körber's entire value chain and affects all Business Areas that develop or use digital solutions and services.

The aforementioned emission-related impacts are classified as long-term in nature, as they materially contribute to climate change and global warming, increase the intensity and frequency of extreme weather events, and thereby cause adverse impacts on the environment and people.

Through the systematic collection of ESG data from suppliers and customers and their targeted involvement in improving their environmental performance, Körber can potentially contribute to the reduction of CO_2e emissions and the promotion of more sustainable energy use along the value chain. Data collection includes emissions from the use of Körber machines sold in the reporting year, including information on energy consumption, service life, usage patterns, and the type of energy used. On this basis, Körber can calculate product carbon footprints, enabling customers to better assess their climate- and environment-related impacts. In addition, Körber can identify potential areas for improvement and derive measures based on Ecodesign principles. Optimizations in components used and efficiency improvements of machines can enhance the environmental performance of products and contribute to a reduction in Scope 3 emissions. This positive impact primarily relates to Körber's machine-producing companies and is classified as medium-term in relevance.

As climate change progresses, the likelihood of physical damage to assets due to extreme weather events such as flooding, storms, or landslides increases. A material risk arises from the fact that such events may damage production sites, facilities, and infrastructure. This can drive up the cost of repairs, maintenance, and insurance. In addition, there is a risk of more frequent and longer production interruptions, which may adversely affect delivery capability, revenues, and operational efficiency. In particular at sites in regions with elevated climate risk, rising insurance premiums as well as increasing efforts for preventive and reactive measures are expected. The risk affects all Business Areas at Körber, but especially Körber's machine-manufacturing companies with sites in regions vulnerable to climate-related risks. It is classified as long-term in relevance.

ESRS E1-2

Policies related to climate change mitigation and adaptation

Our climate strategy describes how Körber identifies, assesses, and addresses risks and opportunities related to climate change by integrating these aspects into strategic planning and operational processes. A key element is strengthening organizational resilience through the systematic management of both transition risks (regulatory changes, technological developments) and physical risks resulting from climate change. Our strategic direction is aligned with international climate goals, including the Paris Agreement objectives and our key stakeholders' expectations. We aim to further develop our business activities to be compatible with a climate-neutral future and make a measurable contribution to emission reductions. Group-wide governance structures are in place to implement the climate strategy and are designed across functions and Business Areas. These structures support the operational implementation, steering, and monitoring of all climate-related activities and ensure systematic, responsible, transparent management across the Group.

‘Risk & Opportunity Management Manual Körber Group’

E1-2_25b, MDR-P_65a-d

The group-wide ‘Risk & Opportunity Management Manual Körber Group’ defines the principles, objectives and governance structures of the Körber Group’s risk and opportunity management system (ROMS). It sets out the systematic process for identifying, assessing, monitoring and reporting material risks and opportunities across the entire Group. These include financial, operational, strategic, organizational, and sustainability-related risks and opportunities. Monitoring follows a clearly defined, structured process encompassing monthly and annual inventories, consolidation steps, reviews by governance bodies and escalation to the Executive Board.

The group-wide manual applies to all relevant organizational units, Business Areas and segments. It covers all material risks and opportunities arising from the Group’s business activities, including those related to sustainability, in particular climate-related risks and opportunities, where they are material for the respective organizational unit, Business Area or segment. The manual enables the Business Areas to define stricter reporting thresholds or additional requirements, while at the same time ensuring consistent risk and opportunity identification processes across the Group.

Overall responsibility for an effective risk and opportunity management system lies with the Executive Board of Körber AG. The Chief Financial Officer acts as Chief Risk & Opportunity Officer and is responsible for implementing and further developing of the ROMS.

The manual is compliant with the requirements in section 91(2) of the German Stock Corporation Act (AktG), which provides for the early identification of risks that may jeopardize the company’s continued existence. In addition, it integrates the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), including the Double Materiality Analysis as well as climate risk and resilience analysis. The ESRS requirements are embedded as a separate process stream within the group-wide risk and opportunity management processes.

‘Group Guideline Environment’

E1-2_25a, MDR-P_65a-d_65f

The ‘Group Environmental Policy’ defines the principles, commitments, governance structures, and implementation framework for environmental and climate management within the Körber Group. It sets out binding rules, responsibilities, targets, and measures for the sustainability strategy’s environmental dimension, with a particular focus on climate protection and circular economy as two key subtopics of the focus field Climate change within Körber’s ‘House of Sustainability’.

In terms of content, the policy includes specific commitments to reduce greenhouse gas emissions across Scope 1, Scope 2 and Scope 3 classifications; to achieve CO_2e neutrality by 2025, including the financing of climate protection projects outside the value chain; to achieve net-zero targets; to implement Ecodesign and life cycle assessment (LCA) standards; to reduce resource consumption; to reduce waste and environmental pollution; to ensure the responsible handling of hazardous substances; and to further develop sustainable water management and product end-of-life. In addition, the policy includes requirements for environmental risk management within the context of the Group risk management system as well as supplier risk management, and governs measures relating to training and communication. Environmental measures are monitored and updated annually as part of the Sustainability Reporting cycle.

The ‘Group Environmental Policy’ applies to the entire Körber Group and covers all employees, sites in production, administration and sales, as well as all Business Areas. It explicitly extends to the upstream and downstream value chain, including suppliers and customers, where these are relevant for emissions reductions, circularity, mitigation of environmental impacts, or the fulfilment of sustainability commitments. It governs all related operational activities, including greenhouse gas accounting, the procurement of renewable energy, and the implementation of environmental standards across the product life cycle.

Overall responsibility for the implementation of the ‘Group Environmental Policy’ lies with the Körber Group Executive Board, which oversees environmental and climate management. The member of the Group Executive Board responsible for sustainability reports to the Supervisory Board on environmental matters and monitors group-wide targets as set out in the transition plan for climate change mitigation. Operational implementation is supported by the Sustainability Steering Committee, the Körber Operations Circle, the Körber Sustainability Initiative, the Sustainability Core Team, the representatives for sustainability of the Business Areas, and cross-Business Area expert committees. These bodies ensure implementation, operational alignment, monitoring and continuous further development of environmental measures at Group and Business Area level. Further details on the committees are provided in the chapter **➔ Business conduct**.

The Group Environmental Policy refers to recognized environmental and sustainability standards and international initiatives. These include:

- the United Nations (UN) Sustainable Development Goals,
- the United Nations (UN) Global Compact,
- the Science Based Targets initiative (SBTi), including validated net-zero targets, and
- the Greenhouse Gas Protocol as the basis for greenhouse gas accounting.

The ‘Group Environmental Policy’ is accessible to all employees on the Körber intranet and is also published on the corporate website.

‘Beyond Value Chain Mitigation (BVCM) strategy’

E1-2_25e, MDR-P_65a-c

‚Beyond Value Chain Mitigation’ (BVCM) refers to measures and projects through which companies mitigate greenhouse gas emissions outside their own value chain. These measures complement but do not replace the prioritized avoidance and reduction of emissions within the company’s own value chain. BVCM helps achieve the goals of the Paris Agreement and advances the global climate transition. Körber uses BVCM as an additional lever to responsibly address the remaining emissions (residual emissions) in Scope 1 and 2 within the framework of its CO_2e neutrality target. Separately from this endeavor, Körber also continues to pursue the pathway towards the defined net zero target in Scope 1 and 2 by 2030 without using BVCM. The Group’s BVCM strategy is set out in the ‘Group Environmental Policy’ in the section on climate change mitigation measures outside the value chain. It defines the Group’s framework for action for the period 2025 to 2029 and serves as a complementary mechanism to achieve the Group target of reaching CO_2e neutrality in Scope 1 and Scope 2 by 2025.

The use of BVCM measures will be continued, with decreasing intensity, until the net zero target for Scope 1 and 2 is reached in 2030. Körber goes beyond its science-based reduction targets (SBTi) by acquiring carbon credits for remaining Scope 1 and Scope 2 emissions on a ton for ton basis[1]. Strict qualitative selection criteria are applied when selecting offset projects outside the value chain. These include the use of recognized standards (for example, Gold Standard), demonstration of additionality, and the prevention of social and environmental harm. Offset emissions are reported separately and clearly distinguished from reporting on the group-wide net zero reduction pathway.

The definition and procurement of the climate protection portfolio is managed centrally at Group level. The portfolio is developed in coordination with all Business Areas and approved by the Körber Operations Circle. Each Business Area offsets its residual Scope 1 and 2 emissions for the respective reporting year and receives a proportional share of the selected climate protection projects. Once their verified retirement has been documented, the offset emissions are reported separately by the Sustainability Initiative.

The BVCM strategy was developed as part of a company-wide project in 2024. The reporting year saw the company introducing offsetting measures for the first time by purchasing emissions certificates. Körber purchased and retired emission certificates amounting to 14,459 tCO_2e to offset remaining Scope 1 and Scope 2 emissions for 2025. The selected Körber portfolio of CO_2e offset projects for 2025 comprises six climate protection projects that address both technological and social impact mechanisms. Further details on Körber’s portfolio of offset projects are provided in the section **➔ Climate change, greenhouse gas removals financed through emission certificates, as well as greenhouse gas reduction projects**.

[1] Ton-for-ton approach: One ton of the undertaking’s unavoidable CO_2e emissions is offset by supporting a climate protection project that avoids or removes an equivalent amount of emissions (for example through certified emission credits).

ESRS E1-1

Transition plan for climate change mitigation

E1-1_14_16b_16d_16g-j

Sustainability is embedded in Körber's business strategy and financial planning. Emission reductions constitute a key risk mitigation measure and are reviewed as part of the group-wide risk inventory and reported to the Group Risk Committee. Strategic priorities are defined both at Group level and within the Business Areas.

To fulfil its responsibility as an international technology group in addressing climate change, the reduction of greenhouse gas emissions is a core strategic and operational focus. To advance this objective, Körber has developed a climate transition plan that describes the steps to maintain CO_2e neutrality in Scope 1 and Scope 2 until 2029 through the retirement of high-quality emission credits (carbon credits) and to achieve net-zero emissions across the entire value chain by 2040. The net-zero target has been validated by the Science Based Targets initiative (SBTi) and is aligned with the 1.5°C pathway.

In this context, the Sustainability Core Team, including representatives from the Business Areas, maintains ongoing exchange with the Körber Group Executive Board and the Supervisory Board to ensure that the climate transition plan is seamlessly integrated into overarching corporate objectives and resource planning. The climate transition plan was approved by the Group Executive Board and the Supervisory Board.

To support the implementation of climate change mitigation measures, Körber has established a central sustainability budget at Group level. This budget finances activities with strategic value for the Group as a whole, such as annual greenhouse gas accounting and the development of roadmaps to achieve climate targets within the Business Areas. The budget is managed and steered by the Körber Sustainability Initiative. In addition, each Business Area plans and manages its own budget to implement measures under the sustainability strategy, including climate-related initiatives. ESG-related financial planning is integrated into the Group's annual strategy and budgeting process, ensuring consistent and strategically aligned resource allocation.

The transition plan defines the decarbonization levers for emissions in Scope 1, Scope 2 and Scope 3 as well as the specific measures for their implementation. Progress against the greenhouse gas reduction targets is monitored at Group level based on the annually prepared greenhouse gas inventory. The transition plan transforms the strategic climate ambitions into operational commitments across the entire value chain. For example, the Business Area Technologies already has site-specific decarbonization plans in place for all production sites, outlining the pathway to achieving net-zero emissions by 2030. In addition, the Business Areas Pharma and Supply Chain (including Infios) have site-level decarbonization plans that are monitored against the Group's net-zero target, as well as detailed decarbonization plans for selected material production sites (for example, Dallas).

The key levers for reducing group-wide emissions from own operations (Scope 1 and Scope 2 emissions) include:
- increasing the share of renewable energy,
- optimizing energy consumption, and
- expanding the electric corporate vehicle fleet.

The key levers for reducing emissions along the upstream and downstream value chain (Scope 3 emissions) include:
- reducing emissions from the use phase of sold products (Scope 3.11); for example, by using green electricity to operate our machines and by increasing machine efficiency, and
- reducing emissions from purchased goods and services (Scope 3.1); for example, by reducing material use in our products, solutions, and services and by sourcing low-emission and recycled materials.

Körber remains aligned with the SBTi's near-term and long-term pathways for Scope 1 and 2. However, emissions increased compared to the previous year due to acquisitions as well as higher revenues and the associated increase in business activities. The underlying structural changes have not yet rendered a mandatory base year recalculation (rebaselining) necessary. Körber reviews the need for base year recalculations on an annual basis based on the respective greenhouse gas inventory.

In connection with planned site development and the intended relocation in the Business Area Technologies, temporary effects arise until full implementation, which are reflected in the emissions data. At the Bergedorf site within the Business Area Technologies, natural gas is currently required for operations. The resulting emissions are therefore expected to persist until the planned relocation and site consolidation measures related to the new corporate site ('Körber New Build Hamburg') have been fully implemented.

At the same time, leased vehicles with conventional internal combustion engines are gradually being replaced. Emissions from the existing fleet will, however, remain until the last lease agreements expire, no later than 2028. These remaining emissions are to be classified as transitional emissions and will decrease as the decarbonization levers in Scope 1 and 2 are implemented.

In 2025, we further advanced the defined decarbonization measures. **→ Climate change, Actions related to the climate strategies**. Due to acquisitions and increased business activity in the reporting year, Scope 1 and Scope 2 emissions (market-based) increased by 2 percent compared to the previous year and decreased by 43 percent compared to 2021. Compared to the base year, Scope 3 emissions (market based) increased by 1.8 percent in 2025 and decreased by 14.4 percent compared to 2024.

ESRS E1-1, E1-4

Targets related to climate protection and adaptation to climate change

Our climate-related targets focus on a sustainable reduction of greenhouse gas emissions across the entire value chain. Our SBTi-validated net-zero targets define specific reduction pathways for emissions in Scope 1, 2 and 3 on this basis..

Overarching targets

E1-1_16b, E1-4_34f_AR25b

CO_2e neutrality Scope 1 and 2

In 2025, we achieved our defined target of CO_2e neutrality in Scope 1 and 2. At the same time, we further strengthened our commitment to climate change mitigation by extending our previously communicated target to the end of 2029. Through the retirement of high-quality emission certificates, our Beyond Value Chain Mitigation (BVCM) strategy is intended to ensure our additional commitment until the net-zero target for Scope 1 and 2 is achieved in 2030.

Progress toward our targets is reviewed annually as part of the preparation of the greenhouse gas inventory. This process is carried out by the cross-functional Sustainability Core Team, which includes representatives from all Business Areas. In coordination with the Körber Operations Circle and the Sustainability Steering Committee, achieved targets are closed, and existing or new targets are further developed or supplemented with additional measures as required. These adjustments are made in line with our net-zero strategy and the targets jointly developed with all Business Areas.

Ambitious growth targets were defined for the Group with the introduction of the new LIFE 2035 guiding framework in September 2025. Their impact on emissions development is analyzed and assessed to establish whether adjustments are required – and, if so, what form they should take – in order to maintain alignment with the climate targets.

In alignment with LIFE 2035, the target allocation approach will be reviewed in 2026 and adjusted where necessary to appropriately reflect the updated growth expectations up to 2035.

SBTi-validated net-zero target

E1-1_16a-b, E1-4_34b_34e-f_AR24_AR25a

In line with its SBTi-validated net-zero targets, Körber intends to reduce absolute greenhouse gas emissions as follows:

Subtarget	Key Performance ndicator	Scope of the target	Target year	Target value	Base year	Base value
SBTi-validated net-zero target						
By 2027, we will reduce our absolute greenhouse gas emissions in Scope 1 and Scope 2 by 29.4%, and by 2030 by 90% compared to 2021.	Reduction of absolute market-based greenhouse gas emissions (Scope 1 and 2) compared to 2021 (%, tCO_2e). Scope 1 Scope 2	Group-wide	2027 2030	-29.4 -90	2021	25,458 13,656 (54%) 11,802 (46%)
By 2027, we will reduce our absolute Scope 3 greenhouse gas emissions by 17.5%, and by 2040 by 90% compared to 2021.	Reduction of absolute greenhouse gas emissions (Scope 3) compared to 2021 (%, tCO_2e	Group-wide	2027 2040	-17.5 -90	2021	1,159,239

As part of its long-term targets, Körber AG is committed to reducing its absolute greenhouse gas emissions from Scope 1 and Scope 2 by 90 percent by 2030 compared to the baseline year 2021. Körber AG also commits to reduce absolute greenhouse gas emissions from Scope 3 by 90 percent by 2040 compared to the base year 2021. As part of its short-term goals, Körber AG is committed to reducing its absolute greenhouse gas emissions from Scope 1 and Scope 2 sources by 29.4 percent by 2027 compared to the base year 2021. Körber AG also commits to reduce absolute greenhouse gas emissions from Scope 3 sources by 17.5 percent over the same period. The base year was selected with the aim of providing a representative picture of the Group's business activities. The year 2021 was chosen because it reflects a normalized level of activity compared to 2020, which was profoundly affected by the COVID-19 pandemic.

Our targets are aligned with the system boundaries considered within our greenhouse gas inventory. In the event that inorganic growth results in a change to the system boundaries of more than five percent, base year values are adjusted in accordance with SBTi requirements. The adjustment of system boundaries and corresponding rebaselining ensure that the reduction targets remain consistent with the greenhouse gas inventory.

When defining our reduction targets, we considered an annual emissions growth assumption of two percent as a key parameter. This growth reflected the expected impacts of future developments, including changes in sales volumes, regulatory factors and technological progress. In light of the new Körber LIFE 2035 guiding framework, the emissions growth assumption is currently being revised internally. The introduction of an internal carbon price was assessed during target development; however, no internal carbon price is currently implemented to steer emissions reduction.

Our net zero reduction targets were developed as part of a group-wide project in 2022 together with a specialized service provider. The targets for Scope 1, Scope 2 and Scope 3 are based on a cross sectoral decarbonization pathway and were defined specifically for the Körber Group. As part of the target setting process, the Group Executive Board defined and approved separate net zero targets for Scope 1 and 2 and for Scope 3. Official validation by the Science Based Targets initiative (SBTi) took place in November 2023. In accordance with the SBTi Corporate Net Zero Standard, the targets are required to be reviewed at least every five years following successful validation to ensure continued alignment with current criteria. Accordingly, this review process is scheduled to commence in 2028. In addition, Körber reviews annually whether a potential rebaselining would require an earlier review.

For the operational implementation of the climate transition plan, Körber has devised a catalog of focused subtargets that address key decarbonization levers for emissions reduction and set out a transparent, structured pathway towards achieving the group-wide climate targets.

These business-specific subtargets were developed on the basis of the 2021 greenhouse gas inventory for Scope 1, Scope 2, and Scope 3. They were developed in collaboration with experts at Group and Business Area level, discussed in the Körber Operations Circle and approved by the Sustainability Steering Committee. The associated measures are described in the section **➔ Climate change, Actions related to the climate strategies**.

Subtargets

Scope 1 and Scope 2 emissions

To reduce Scope 1 and Scope 2 emissions, Körber has defined specific subtargets that are focused on the key levers within its own operations.

Expansion of the use of renewable energy
Körber aims to expand the use of renewable energy on a group-wide basis. As part of this initiative, the Group intends to procure green electricity annually for all suitable sites.[1]

In addition, Körber pursues the objective of expanding photovoltaic systems further at production sites.

Furthermore, Körber aims to reduce the use of conventional natural gas by 2030 by deploying alternative low carbon energy sources at suitable sites.[2] The focus is on technically and economically viable solutions that make a substantial contribution to reducing operational emissions and advance the transition to a low CO_2e energy system.

Expansion of the electric corporate vehicle fleet
Körber has set itself the objective of converting the entire corporate vehicle fleet to electric vehicles by 2030.

In addition, the establishment of suitable charging infrastructure at all relevant sites is planned by 2030 in order to systematically promote the transition to the use of electric vehicles.

Starting in 2026, Körber aims to supply e company car users who opt for an electric vehicle with an intelligent LOCIO charging cable to ensure reimbursement of their electricity costs for charging the vehicle at home.

Optimization of energy consumption
Körber plans to set concrete targets to reduce energy consumption, including a target to decrease energy intensity. The development of these targets is planned for 2026 and represents a key component in increasing operational energy efficiency.

Scope 3 emissions

To reduce Scope 3 emissions, Körber has defined operational subtargets that focus on the relevant emission sources[3] in the upstream and downstream value chain. The basis for setting these targets is based on the Scope 3 greenhouse gas (GHG) inventory for 2021.
To structure the material emission sources, five emission clusters were defined:

- Procurement (Scope 3.1 and 3.4; 29 percent of the Scope 3 inventory 2021),
- Product (Scope 3.11; 67 percent of the Scope 3 inventory 2021),
- Capital (Scope 3.2; 1 percent of the Scope 3 inventory 2021),
- Behavior-based (Scope 3.6 and 3.7; 2 percent of the Scope 3 inventory 2021), and
- Other (Scope 3.3, 3.5 and 3.15; 2 percent of the Scope 3 inventory 2021).

Based on these clusters, a target allocation mechanism has been established that covers all relevant Scope 3 categories. This report centers on Scope 3.1 and Scope 3.11, as these categories offer the greatest potential for emission reductions.

Upstream value chain
The targets in the upstream value chain within the Procurement cluster concern emissions from purchased goods and services (Scope 3.1) as well as from upstream transportation processes (Scope 3.4). In the Scope 3 inventory for the base year 2021, 29 percent of Scope 3 emissions were attributable to these two categories, with the majority relating to Scope 3.1.

[1] Green electricity is procured directly at all suitable sites. For sites where green electricity cannot be procured due to non availability and/or existing lease agreements, suitable and available guarantees of origin are purchased.
[2] These alternatives include electric heat pumps, the use of biogas (at suitable sites), biomass such as wood pellets or wood chips, the use of internal or external waste heat, as well as district heating concepts, provided that these meet the technical requirements of the respective site.
[3] Relevant emission sources refer to the Scope 3 categories that have been identified as relevant and are therefore calculated. Scope 3 categories that are not presented in this chapter were assessed as not relevant to the business model and were therefore not analyzed further (Scope 3.8, 3.9, 3.10, 3.12, 3.13, 3.14). Measures are subsequently described exclusively for the emission sources assessed as material.

To reduce emissions in the upstream value chain, Körber starts by first systematically improving the data basis for these emissions. A robust data basis is a prerequisite for identifying emission-intensive materials, commodity groups, and suppliers, prioritizing mitigation measures in a targeted manner, and tracking their effectiveness. With this in mind, Körber seeks to improve transparency regarding ESG practices within its supplier base and increase the share of primary data (CO_2e footprint of suppliers' products) in Scope 3.1 to 50 percent by 2030 and to 90 percent by 2040. This objective is key to identifying and using the most effective emission reduction levers. Higher availability and accuracy of primary data in the upstream value chain enable more robust emissions calculations and reliable supplier-specific disclosures, in particular for Scope 3.

Furthermore, by 2026, all Körber companies manufacturing machines are to have the necessary capabilities to carry out life cycle assessments (LCAs) of products and have completed at least one independent environmental assessment. This objective advances emission reductions by strengthening the Group's holistic circular economy approach. This approach includes improving material efficiency, extending product service life, and reducing environmental impacts across the entire product life cycle. Körber also aims to ensure that all machine-producing companies have the required methods and training in place to assess and further develop the environmental performance of their products. Further information on circular economy is provided the chapter **➔ Circular economy**.

Downstream value chain
E1-1_16b, E1-4_34f

The target in the downstream value chain focuses on emissions arising from the use phase of Körber products and the associated customer processes. In the Scope 3 base year inventory for 2021, 67 percent of Scope 3 emissions were attributable to Scope 3.11.

Other Scope 3 categories
The remaining Scope 3 categories (Scopes 3.2, 3.3, 3.5, 3.6, 3.7 and 3.15) contribute only to a limited extent to total Scope 3 emissions.

ESRS E1-3

Actions related to climate strategies

E1-3_29a-b, MDR-A_68a-e

Cross-cutting

To help implement the climate transition plan and identify and prioritize adaptation relevant measures across the Group, Körber plans to conduct a climate resilience analysis in 2026. The results will serve as the basis for devising targeted measures to strengthen corporate resilience and will be consolidated in the climate transition plan.

Measures and subtargets

To implement the transition plan and achieve the group-wide climate targets, including the SBTi validated net zero target and the associated decarbonization pathway, Körber is implementing a comprehensive portfolio of measures for Scope 1, Scope 2, and Scope 3, as well as cross-functional activities. The following sections describe the key implementation measures through which the Group is advancing progress along its net zero reduction pathway.

Scope 1 and Scope 2 emissions

To achieve the reduction targets for Scope 1 and Scope 2, Körber is implementing measures focused on expanding the use of renewable energy, optimizing energy consumption, and expanding the corporate electric vehicle fleet.

Expansion of the use of renewable energy
The transition to renewable electricity is a key driver behind CO_2e reductions in Scope 1 and Scope 2. In addition to the direct procurement of green electricity, Körber also uses certificates of origin such as Energy Attribute Certificates (EACs), Renewable Energy Certificates (RECs) and International Renewable Energy Certificates (IRECs). In 2025, the share of green electricity accounted for 78 percent of total electricity procurement, while an additional 22 percent was covered by certificates of origin, resulting in 100 percent of purchased electricity being sourced from renewable sources. In accordance with applicable requirements, these certificates will be retired at the beginning of 2026. The use of such certificates is applied in particular at sites where green electricity cannot be procured directly from an energy supplier or where regulatory requirements restrict free supplier choice.

At the same time, the expansion of site-owned renewable generation capacities was further advanced. In 2025, additional photovoltaic systems were installed and commissioned, reducing the share of externally procured electricity, increasing the on-site consumption of renewable energy and enhancing resilience to energy price volatility. These included, for example, the commissioning of a 673 kWp rooftop and façade photovoltaic system at the Markt Schwaben site in the Business Area Pharma, as well as the installation of a 415 kWp solar system at the Treviso site (Italy) in the Business Area Technologies. A further milestone will be reached in 2026, when a photovoltaic system with a capacity of approximately 4 MWp will be installed as part of the 'Körber New Build Hamburg' project, which will make a substantial contribution to the sustainable energy supply in the new production facility. This installation will be complemented by a green roof concept, representing a further ecological advancement in the Group's photovoltaic strategy. Completion is planned for late 2026 or early 2027. As production sites are already largely equipped with photovoltaic capacities, the Group will increasingly assess and implement site-specific initiatives in the future to unlock additional efficiency and sustainability potential in renewable energy generation in the coming years.

To further reduce emissions, Körber has further developed its approach to substituting conventional natural gas with alternative energy sources. A key obstacle to a group-wide rollout of biogas is its limited local physical availability at many sites.[1] At sites where biogas cannot be used, Körber systematically assesses alternative energy and supply solutions. A key measure in this context is the energy-efficient new build at the Hamburg Bergedorf site, which prove instrumental in reducing conventional gas consumption going forward. These alternatives include electric heat pumps, the use of biomass such as wood pellets or wood chips, the utilization of internal or external waste heat, as well as district heating concepts, provided these meet the technical requirements of the respective site.

Expansion of the electric corporate vehicle fleet
In the reporting year, Körber increased the share of electrically powered vehicles within the corporate vehicle fleet and further strengthened the decarbonization of the fleet on a group-wide basis. The electrification of the vehicle fleet supports the reduction of Scope 1 emissions while also contributing to the Group's long-term mobility strategy.

In 2025, 55 percent of all newly ordered vehicles were electrically powered. This represents a significant development compared to the vehicle fleet's current composition, where 17 percent of vehicles are fully electric.[2] This development supports progress towards the electrification target for 2030 and also reflects the increasing availability and suitability of electric vehicle models for operational requirements.

In 2025, the 'Group Policy on Company Cars and Mobility' was revised accordingly. The updated policy stipulates that, as of 1 January 2026, only electric vehicles may be ordered for the corporate vehicle fleet. This requirement formalizes the group-wide commitment to fleet electrification and ensures consistent implementation across all Business Areas.

To advance fleet electrification, Körber further expanded charging infrastructure at its sites in 2025. By the end of the reporting year, 110 charging stations had been installed at 14 sites. Requirements for charging infrastructure are systematically integrated into new property lease agreements, and additional installation needs at existing sites are checked on an ongoing basis. The expansion of charging infrastructure will continue at all sites where it is not yet available.

Since 2025 Körber has been using the DKV fuel card across the Group for the corporate vehicle fleet in Germany, through which public charging with certified green electricity is billed. The relevant supporting documentation is available in the DKV cockpit.

Furthermore, Körber has launched implementation of the 'Charging Infrastructure @ home' option to accelerate the transition to electric mobility within the corporate vehicle fleet. The test phase was completed and the operational process set up in 2025. Company car users who opt for an electric vehicle receive a charging cable free of charge. This cable can be connected to a home wallbox and ensures that electricity used to charge the company vehicle at home is recorded and billed accurately. Group-wide rollout of this measure is planned for 2026.

[1] In the Körber Sustainability Report 2024, it was disclosed that the production site in Denmark had already been fully converted to biogas in 2024. The biogas in question was not physically available; instead, it took the form of a biogas certificate.
[2] The reported share currently refers only to vehicles of Körber companies based in Germany and under the responsibility of Central Fleet Management.

Optimization of energy consumption
In the reporting year, Körber further improved energy efficiency in manufacturing and production processes. It focused particularly on optimizing production processes systematically to reduce energy demand and enhance operational performance. Employee training programs promoted awareness of energy-efficient working practices and ensured efficiency measures were implemented using a standardised approach at the different sites.

To strengthen the systematic management of energy performance, the Bergedorf site of the Business Area Technologies obtained certification in accordance with the international standard ISO 50001 for energy management systems in the reporting year. This certification promotes structured monitoring and continuous improvement of energy performance and contributes to the group-wide objective of continuously increasing energy efficiency across all operational areas. In the reporting year, energy-intensive paint shops in the Business Area Technologies were identified as priority areas, as they account for a significant share of total energy consumption. With this in mind, the Business Area Technologies initiated systematic replacement of equipment with high energy consumption in order to further improve overall energy efficiency. These modernization measures are implemented on a site-specific basis; starting-point initiatives were launched at the Pécs site (Hungary) within the Business Area Technologies. Appropriate measures will be progressively rolled out to additional Business Area Technologies sites as part of the long-term energy optimization strategy.

Körber also conducts energy audits at national and international sites to systematically assess energy consumption and identify potential efficiency improvements. These audits lead to continuous improvements in operational energy performance as well as the development of site specific measures. In 2025, an energy audit was conducted at the Dallas site (USA) within the Business Area Supply Chain as part of this process. In addition to technical efficiency measures, Körber reduced the utilized building area by 13,200 m² in 2025. Optimizing use of space improves energy performance, as fewer areas require heating or cooling and properties can be used more intensively across Business Areas. Due to the timing of implementation, the effects of these measures will largely play out in 2026. The Business Area Supply Chain's Konstanz site accounts for the largest single contribution to optimization, after realizing a space reduction of 9,765 m² as of 30 September 2025. Further measures included the repurposing of 2,000 m² of office space for third party use at the Bad Nauheim site in the Business Area Supply Chain, as well as the leasing of 880 m² to third parties at the Lüneburg site in the Business Area Pharma.

During the reporting year, Körber also advanced progess on several site development and modernization projects to further improve the sustainability performance and long term efficiency of its global real estate portfolio. New construction and refurbishment projects increasingly integrate recognized sustainability standards such as LEED, BREEAM, DGNB, and Minergie P, regardless of whether formal certification is pursued. Key developments included a revitalization project aligned with LEED Gold principles planned at the Business Area Technologies' Kuala Lumpur site (Malaysia) for 2026, as well as ongoing construction activities at the Grabs (Switzerland) site in the Business Area Pharma and the Porto (Portugal) site in the Business Area Supply Chain (with BREEAM Gold certification targeted), and expansion measures at the Ejpovice (Czech Republic) site in the Business Area Pharma that take enhanced sustainability criteria into account.

Körber leases new office and production space exclusively in properties that hold appropriate sustainability certifications or meet equivalent standards and optimizes existing lease agreements through green lease approaches. Updated lease agreements include energy efficiency targets and principles for sustainable building use. The sustainability concepts at all sites are continuously reviewed and further developed to ensure long term reductions in energy consumption.

Scope 3 emissions

To operationalize the Scope 3 targets, Körber focuses, based on its high relevance, on measures in emission categories 3.1 (purchased goods and services) and 3.11 (use of sold products), as well as on initiatives to improve data quality and transparency along the value chain.

Upstream value chain
Since 2022, a bi-weekly, cross-Business Area exchange between representatives from the Business Areas has taken place on sustainability-related topics within the supply chain. This format serves organizational alignment purposes and follows a structured agenda covering risk analyses, development and improvement initiatives, as well as the collection of primary data for product-related CO_2e footprints with regard to suppliers.

In addition, capability building in life cycle assessments (LCA) has been further strengthened. For this purpose, a dedicated training course was developed, in which employees from several Körber companies and different Business Areas participate. The course enables participants to independently initiate LCA projects and calculate CO_2e emissions of machines. This improves transparency in both the upstream and downstream value chain and creates the ability to exert direct influence on CO_2e emissions during the use phase of our machines and systems (Scope 3.11).

To further systematize LCA planning, Körber is expanding its life cycle assessment roadmaps. The roadmaps are intended to provide a comprehensive overview of all machines within a Business Area and to define, for each machine, the planned timeframe for conducting an LCA. In addition, responsibilities, effort estimates and scheduling are specified. In the reporting year, the machine-producing entities Supply Chain Porto, Supply Chain Parcel Logistics and Pharma Inspection began developing their respective roadmaps. To promote further implementation, the central dashboard is being expanded to include progress tracking.

Overall, Körber further increased its share of primary data used to calculate several Scope 3 categories in the reporting year, thereby improving the accuracy of Scope 3 calculations and the associated disclosures. In 2025, an analysis was also initiated on the potential future use of green steel and the related emission impacts. Completion of this analysis is planned for 2026.

In 2025, the refurbishment and reuse of decommissioned IT and mobile devices also contributed to preventing greenhouse gas emissions. In total, this resulted in savings of 69,168 kg of CO_2 equivalents. Further details on this measure are provided in the chapter **→ Circular economy**, as the measure addresses not only emission reductions but also waste prevention and resource conservation.

Downstream value chain
The reporting year marked the start of a more intensive drive to cut Scope 3.11 emissions. The focus is on collecting market-based data on energy use during the operation of our machines and systems. The aim is to improve the accuracy, consistency and reliability of reporting and analysis of downstream emissions. These activities are coordinated at Group level via the Marketing and Sales Council.

Within the Business Area Technologies, an electrified version of a tobacco dryer is being developed and brought to market. Building on this, the product portfolio is being expanded to offer fully electrified drying solutions. These developments aim to reduce downstream emissions from the operation of tobacco dryers, as the shift from fossil fuels to electrified drying technologies has the potential to lower greenhouse gas emissions. In addition, the Business Area Technologies is working with key customers to assess options for non-fossil steam generation. This assessment takes into account customers' current natural gas demand as well as process-related steam requirements. The evaluation covers two strategic pathways: the transition to fully electric systems and the continuation of existing systems combined with the implementation of alternative steam generation solutions. As it is the customer who undertakes these measures, the resulting effects on downstream emissions lie outside the company's direct sphere of influence.

Other Scope 3 emissions
The measures presented in this report focus on the material Scope 3 emission categories. Measures relating to other Scope 3 emissions are also being implemented to achieve the net-zero targets.

The following tables summarize the key measures that Körber has implemented or plans to implement to address the Identified impacts, risks, and opportunities related to climate change.

Cross-cutting measures

MDR-A_68a-e

Identified impacts, risks and opportunities[1]	Key measures	Scope of the measure	Time horizon	Progress & results 2025
Damage caused by climate change	Conducting a climate resilience analysis	Group-wide	2026	Process definition and provider selection; climate resilience analysis planned for 2026

Measures to reduce Scope 1 and Scope 2 emissions

MDR-A_68a-e

Identified impacts, risks and opportunities[1]	Key measures	Scope of the measure	Time horizon	Progress & results 2025
Expansion of the use of renewable energy				
Energy-intensive manufacturing **Other greenhouse gas emissions** **Emissions from digitalization**	Procurement of green electricity and use of guarantees of origin	Group-wide	Ongoing	78% of electricity procurement from green electricity; a further 22% covered by guarantees of origin
	Expansion of photovoltaic coverage at production sites	Group-wide	Ongoing	Additional PV installations, including 673 kWp in Markt Schwaben (Business Area Pharma) and 415 kWp in Treviso (Business Area Technologies); preparation of an approx. 4 MWp installation for the Körber New Build in Hamburg (Business Area Technologies, commissioning from early 2027)
	Assessment of alternative energy sources to conventional natural gas	Group-wide	Ongoing	Continued assessment of alternative heat supply solutions at additional sites (including heat pumps, biomass, waste heat, district heating)
Expansion of the electric corporate vehicle fleet				
Focus on SBTi target achievement (no impacts, risks or opportunities)	Promotion of group-wide electrification of the corporate vehicle fleet through binding policy requirements and phased fleet conversion	Group-wide	2030	55% of new vehicle orders electric; 17% fully electric share of total fleet[3]; 'Group Policy on Company Cars and Mobility' revised; from 1 January 2026, only electric vehicle orders permitted group-wide
	Expansion of site specific charging infrastructure for the electrification of the corporate vehicle fleet	Group-wide	2030	By the end of the reporting year, a total of 110 charging stations installed at 14 sites; requirements at existing sites are continuously assessed
	Company car users who opt for an electric vehicle receive a charging cable free of charge	Group-wide		Test phase completed and operational process established; group-wide rollout planned for 2026
	Use of the DKV fuel card[2] 2025 for the corporate vehicle fleet in Germany	Group-wide		The DKV card is certified for green electricity, i.e. for public charging processes
Optimization of energy consumption				
Energy intensive manufacturing **Emissions from digitalization**	Reduction of energy consumption	Group-wide	Ongoing	Introduction of ISO 50001 energy management system in Bergedorf (Business Area Technologies); optimization of production processes; initial modernization measures in energy intensive areas (including Pécs, Business Area Technologies); energy audit conducted in Dallas (Business Area Supply Chain)

Measures for the reduction of Scope 3 emissions

MDR-A_68a-e

Identified impacts, risks and opportunities[1]	Key measures	Scope of the measure	Time horizon	Progress & results 2025
Upstream value chain				
Transparency of Scope 3 emissions	Training courses on life cycle assessment (LCA)	Group-wide	Ongoing	Training course conducted; enables participants to initiate LCA projects and calculate CO_2e emissions from machines
	Introduction/use of LCA roadmaps for systematic planning of LCAs per Business Area	Machine-producing companies	2025	Roadmaps developed by Supply Chain Porto, Supply Chain Parcel Logistics and Pharma Inspection
Emissions from steel production	Increase in the share of primary data within Scope 3.1 (emissions from purchased goods and services)	Group-wide	2040	Further use of primary data in 2025, thereby improving the quality of Scope 3.1 calculations and the related disclosures
	Analysis of green steel to reduce emissions from Scope 3.1 (emissions from purchased goods and services)	Group-wide	2026	Start of an analysis on the potential use of green steel and the associated emission impacts (planned completion in 2026)
Downstream value chain				
Transparency of Scope 3 emissions	Continuation and optimization of roadmaps to reduce Scope 3.11 emissions	Group-wide	Ongoing	Start of activities to improve transparency regarding market based energy consumption data
Gas consumption for tobacco processing	Electrification of tobacco dryers to reduce emissions from Scope 3.11 (emissions from the use of sold products)	Business Area Technologies	2026	Completion of development and market launch of an electrified tobacco dryer version; portfolio expansion planned
	Collaboration with customers on steam generation for tobacco dryers to reduce emissions from Scope 3.11 (emissions from the use of sold products)	Business Area Technologies	Ongoing	Joint assessment with customers of non-fossil steam generation; evaluation of electric solutions and alternative technologies

[1] A detailed description of the identified impacts, risks, and opportunities is provided at the beginning of this chapter.
[2] The DKV card is a fuel and service card issued by DKV Euro Service GmbH & Co. KG. It enables customers such as Körber to make cashless payments at fuel stations and other service locations. The DKV card is also certified for green electricity; the corresponding certificates are available in the DKV cockpit.
[3] The reported share currently refers only to vehicles of Körber companies based in Germany and under the responsibility of Central Fleet Management.

ESRS E1-5

Energy consumption and energy mix

The following table provides an overview of Körber's energy consumption, energy mix, and energy generation. It shows the types and sources of energy used in business activities as well as the breakdown between renewable and non-renewable energy sources. Energy consumption, the energy mix, and energy generation are calculated when the annual greenhouse gas inventory is compiled.

In 2025, energy consumption increased by 0.11 percent compared to the previous year and decreased by 4.7 percent compared to 2021. The share of renewable energy remained constant by 46 percent.

Energy consumption and mix

E1-5_37a-c_38a-e

Energy consumption and Energy mix	Unit	2023	2024	2025
Fuel consumption from coal and coal products	MWh	0	0	0
Fuel consumption from crude oil and petroleum products	MWh	10,072.3	12,511.8	14,156.5
Fuel consumption from natural gas	MWh	53,087.5	51,453.4	50,699.3
Fuel consumption from other fossil sources	MWh	235.8	555.0	702.7
Consumption of purchased or acquired electricity, heat, stream, and cooling from fossil sources	MWh	11,912.1	778.4	1.120.3
Total fossil energy consumption	MWh	75,307.8	65,298.6	66,678.9
Share of fossil sources in total energy consumption	%	66.1	53.1	54.2
Consumption from nuclear sources	MWh	950.2	807.7	0
Share of consumption from nuclear sources in total energy consumption	%	0.8	0.7	0
Fuel consumption for renewable sources, including biomass	MWh	0	52.0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	35,904.0	51,719.5	52,584.6
The consumption of self-generated non-fuel renewable energy	MWh	1,838.3	5,051.9	3,802.7
Total renewable energy consumption	MWh	37,742.3	56,823.4	56,387.3
Share of renewable sources in total energy consumption	%	33.1	46.2	45.8
Total energy consumption	MWh	114,000.3	122,929.7	123,066.1
Total energy consumption per employee	MWh	9.4	9.6	9.5

Energy production

Energy production	Unit	2023	2024	2025
Non-renewable energy production	MWh	n/a	11,235.1	5,943.6
Renewable energy production	MWh	n/a	6,640.6	3,802.7

ESRS E1-6

Gross greenhouse gas emissions (Scope 1, 2, and 3) and total greenhouse gas emissions

E1-1_16j, E1-6_AR45d

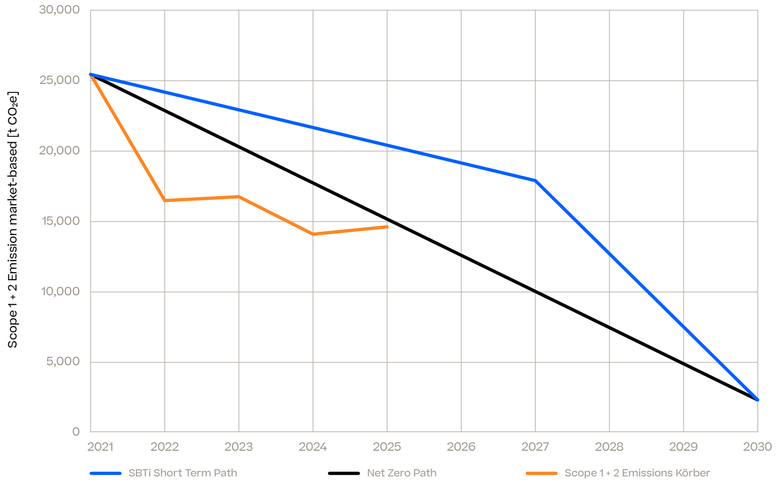
A key component of Körber's climate change mitigation approach is the further development and continuous improvement of the group-wide greenhouse gas inventory. The first estimation model for Scope 1 and Scope 2 emissions was introduced in 2021. Since then, the inventory has been expanded together with a specialized service provider to cover all Scopes and now includes all Scope 3 categories relevant for Körber in accordance with the Greenhouse Gas Protocol. In each reporting year, measures are implemented to improve data quality, including an increasing share of primary data. In the reporting year, we further advanced the digitalization of the greenhouse gas inventory. The introduction of an ESG management software, initiated in 2024, was completed in 2025, and the 2025 greenhouse gas inventory was implemented using this software for the first time. In addition, the greenhouse gas inventory for the 2025 financial year was subjected to an limited assurance engagement.

In 2025, 63 percent of Scope 3 emissions were attributable to Scope 3.11 and 30 percent to Scope 3.1. Emissions in Category 3.11 decreased by 26 percent compared to 2024 and were also 4 percent below the base year 2021. The reasons for the year on year decrease vary significantly across the Business Areas; overall, however, a reduction in the energy intensity of electricity mixes in the sales countries can be observed, as well as the fact that some customers operate the machines using green electricity. Improvements in data quality as well as the refinement of definitions for actual and consistent sales volumes also contributed to the decrease. The emissions in Scope 3.1 increased by almost 20 percent year-on-year and are now 18 percent above the base year 2021. The main driver behind this increase is higher expenditure on goods and services, which had a direct impact on emissions due to the expenditure based emissions calculation. Reducing emissions in these categories remains challenging and requires close cooperation with suppliers and customers as well as further improvements to internal processes to enhance data quality. All other Scope 3 categories each contributed no more than three percent and, overall, seven percent of total emissions.

In the reporting year, Körber sourced electricity from both conventional and renewable sources. Guarantees of origin for electricity (including EACs, RECs and IRECs) were purchased for all electricity volumes for which no renewable tariff could be provided. In 2025, Körber assessed the potential future use of long term renewable power purchase agreements (PPAs) as an additional instrument for procuring renewable energy. The first PPAs will be implemented from 2026 onwards.

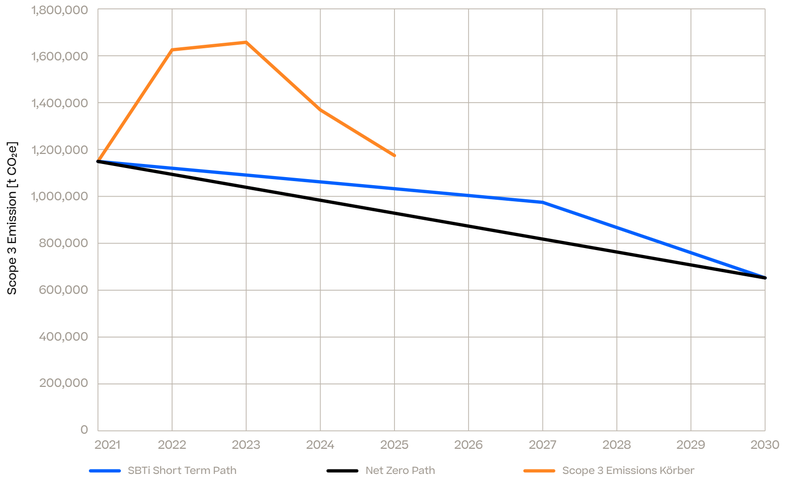
Implementation of the transition plan – Scope 1 and Scope 2

Reduction pathway for Scope 1 and Scope 2



Implementation of the transition plan – Scope 3

Reduction pathway for Scope 3



Scopes 1, 2, 3, and total greenhouse gas inventory

E1-7_48a-b_49a-b_51_52

Greenhouse gas emissions	Unit	Base year 2021	2023	2024	2025[2]	Change 2024–2025	Change 2021–2025
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions	tCO_2e	13,656	12,357	13,952	14,243	2%	4%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes	%	0	0	0	0	0%	0%
Scope 2 GHG emissions							
Gross location-based Scope 2 greenhouse gas emissions	tCO_2e	14,238	15,744	17,800	15,858	-11%	11%
Gross marked-based Scope 2 greenhouse gas emissions	tCO_2e	11,802	4,658	228	214	-6%	-98%
Significant Scope 3 GHG emissions							
Total gross indirect (Scope 3) GHG emissions	tCO_2e	1,159,239	1,661,301	1,378,531	1,179,991	-14%	2%
Scope 3.1 Purchased goods and services	tCO_2e	304,088	382,332	300,419	359,178	20%	18%
Scope 3.2 Capital goods	tCO_2e	8,916	18,709	14,196	8,775	-38%	-2%
Scope 3.3: Fuel and energy-related activities (not included in Scope 1 or 2)	tCO_2e	6,055	4,595	3,742	4,378	17%	-28%
Scope 3.4: Upstream transportation and distribution	tCO_2e	31,344	30,245	31,970	31,712	-1%	1%
Scope 3.5: Waste generated during operations	tCO_2e	5,267	5,798	7,677	9,104	19%	73%
Scope 3.6: Business travel	tCO_2e	12,215	12,473	13,638	20,502	50%	68%
Scope 3.7: Employee commuting	tCO_2e	8,083	8,307	8,874	7,705	-13%	-5%
Scope 3.11: Use of sold products[1]	tCO_2e	771,943	1,183,717	997,811	738,555	-26%	-4%
Scope 3.15: Investments	tCO_2e	11,328	15,125	133	82	-39%	-99%
Total GHG emissions							
Total GHG emissions, location-based	tCO_2e	1,187,133	1,689,401	1,410,283	1,210,092	-14%	2%
Total GHG emissions, market-based	tCO_2e	1,184,697	1,678,316	1,392,711	1,194,448	-14%	1%

Total GHG emissions intensity

E1-6_54

	Unit	2023	2024	2025
GHG emissions intensity, location-based (total GHG emissions per net revenue)	g CO_2e / €	583.0	510.0	388.3
GHG emissions intensity, market-based (total GHG emissions per net revenue)	g CO_2e / €	579.1	503.7	383.3
Net revenue	Mio. €	2,898	2,765	3,116

[1] These emissions take into account the use of green electricity by Körber's end customers. Suitable evidence of use was collected for 2025, along with additional documentation indicating long term use of green electricity (for example an SBTi net zero target or an achieved RE100 target).
[2] The information presented in this column has been subject to an independent limited assurance engagement.

ESRS E1-7

GHG removals and GHG mitigation projects financed through carbon credits

E1-7_56a-b_60_61a-c_AR61

The SBTi-validated net zero targets for Scope 1, Scope 2 and Scope 3 underscore our commitment to achieving concrete emission reductions. By 2030, Körber will reduce its Scope 1 and Scope 2 emissions by 90 percent compared to the base year 2021; for Scope 3, its target is 90 percent reduction by 2040. For the remaining residual emissions that persist after achieving these absolute reductions up to a maximum of ten percent of baseline emissions and in line with the residual volumes permitted under recognized sectoral decarbonization pathways Körber plans to deploy permanent carbon dioxide removal and storage solutions. From 2030 onwards, these residual emissions will be neutralized in the respective net zero target years and on an ongoing basis thereafter, as no technically viable reduction options exist for the sources driving these emissions. The approach to neutralizing these residual emissions will be defined as part of a group-wide project and aligned with the GHG Protocol Land Sector and Removals Guidance as well as the applicable criteria of the SBTi Corporate Net-Zero Standard.

Apart from the SBTi validated greenhouse gas reduction target, Körber will continue to pursue CO_2e neutrality in Scope 1 and Scope 2 until 2029 through the retirement of high quality emission credits (carbon credits). The net zero reduction pathway remains unaffected by this approach.

In 2025, Körber selected a portfolio of six high quality emission credit projects to compensate emissions outside the net zero reduction pathway and boost the Beyond Value Chain Mitigation (BVCM) strategy for the period 2025 to 2029. In total, 14,459 certificates amounting to 14,459 tons of CO_2e were acquired in 2025 and retired in 2026. All credits originate from recognized standards and registries such as Verra, Climate Action Reserve or the Gold Standard. The compensated emissions are reported separately and clearly distinguished from progress toward the validated net zero targets. The portfolio comprises a range of technologies, including renewable energy projects such as wind, geothermal energy, and landfill gas, as well as projects with social co-benefits such as clean cooking initiatives and solar-based water filtration. Where possible, projects were selected in countries where Körber operates or in neighboring regions, including projects in the Global South such as the DelAgua Clean Cooking Project in Rwanda. The selected projects were evaluated with regard to environmental integrity and compliance with recognized certification standards. To safeguard credibility and integrity, Körber selects projects in cooperation with SCB Environmental Markets SA, which conducts an independent due diligence review. Certificates are retired by SCB only after completion of the audited Scope 1 and Scope 2 greenhouse gas inventory to ensure that the retired volumes correspond to the verified emission figures.

For the future neutralization of residual emissions in the context of the net-zero target, Körber will apply strict quality requirements to ensure that any emission credits used comply with recognized standards and internationally established integrity criteria. In this regard, Körber bases its approach on the Oxford Principles for Net Zero Aligned Carbon Offsetting, the requirements in the SBTi Corporate Net Zero Standard and the GHG Protocol Land Sector and Removals Standard. Among other things, neutralization projects must comply with recognized certification schemes, be financially dependent on revenues from emission credits, and demonstrate that they do not cause social or environmental harm. In addition, they must ensure permanent greenhouse gas storage. Where the risk of later reversals cannot be fully excluded, appropriate risk management and safeguarding mechanisms must be implemented.

Overview of the Körber portfolio for CO_2e offset projects 2025

E1-7_59a

Project	Description	Standard / Register	Purchased quantities in 2025 [tCO_2e]
DelAgua Clean Cooking Grouped Project (Rwanda)	In Rwanda, clean cooking alternatives are being financed to replace the currently used inefficient stoves, which emit harmful smoke and contribute to deforestation. This project also features an Article 6 tag to further ensure that emissions are not double-counted, and supports the Paris Agreement climate goal.	Verra	3,300
Johnston County Landfill Gas (USA)	The financing of this project is used to capture landfill gas in the USA (mainly methane) and generate up to 1,600 MW of renewable electricity for the local power grid.	Climate Action Reserve (CAR)	500
Karadere Wind Power Plant (Turkey)	This project generates electricity using 12 wind turbines, while simultaneously improving local infrastructure and creating jobs.	Gold Standard	4,500
Safe Water Project (Nepal)	This project improves access to safe, clean drinking water in underserved rural communities throughout Nepal through the installation of low-emission water treatment technologies.	Gold Standard	3,659
Solar Water Filters Project (Bangladesh)	This project uses solar energy to support community development in coastal areas of Bangladesh by installing solar-powered water treatment plants in underserved rural regions.	Gold Standard	1,500
Liki Pinagawan Muaralalaboh Geothermal Power Plant (Indonesia)	The financing of this project supports the construction and operation of a geothermal power plant to supply West Sumatra with clean energy. At the same time, degraded land is restored and biodiversity near a national park is promoted.	Gold Standard	1,000

ESRS 2 MDR-M,

Methodology

Systems

Salesforce Net Zero Cloud (SF NZC)

All relevant activity data for greenhouse gas accounting (for example, energy data, waste data, expenditure data and customer-side consumption data) were captured or extrapolated and calculated in Salesforce Net Zero Cloud (SF NZC) for the first time. SF NZC is used by 107 companies within the Körber Group. These companies represent 100 percent of the employees included within the system boundaries of the Sustainability Report. Primary data on energy as well as waste and water are recorded at site level by designated site owners. Data collection can take place throughout the year and on an ongoing basis. Data is entered into the SF NZC on a decentralized basis by site managers responsible for activity data, who ensure completeness and accuracy of the inputs locally.

To ensure data quality, the recorded data are reviewed across sites by the responsible representatives for sustainability of the Business Areas. This approach ensures a four-eyes principle. Data inconsistencies and ambiguities are aligned and corrected directly as part of this review process.

Final calculation and analysis of the collected data are performed directly within the system in SF NZC based on the stored emission and conversion factors (including standard conversions from l to m^3 or conversions based on energy-specific calorific values from l to kWh). This ensures a high degree of automation and traceability of data collection and processing.

Purchasing Reporting System (PRS)

PRS provides the basis for the majority of procurement data used to calculate expenditure-based emissions in Scope 3 categories 3.1, 3.4 and 3.6. PRS covers 65 Körber companies, representing 85 percent of employees included within the system boundaries of the Sustainability Report and 97 percent of expenditure.

SAP Analytics Cloud (SAC) / Profit and Loss Statements (P&L)

The P&L information within SAP Analytics Cloud (SAC) is used to calculate expenditure based emissions in Scope 3.1 where corresponding data are not available in PRS. The data covers 38 companies in the Körber Group. These companies represent 15 percent of the employees included within the system boundaries of the Sustainability Report and 3 percent of total expenditure.

ATG Business Travel Management (ATG)

Extracts from ATG cover primary data on air travel from 21 Körber companies. These represent 43 percent of employees included within the system boundaries of the Sustainability Report.

Holman Insights

Extracts from Holman Insights include fuel consumption and charged energy volumes for the vehicle fleet at Körber companies based in Germany that are charged using the DKV card. Holman Insights includes data from 19 Körber companies. These represent 43 percent of employees included within the system boundaries of the Sustainability Report and approximately 85 percent of fleet vehicles.

Performance indicators

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Calculation method for net-zero targets (SBTi)

The net-zero targets of the Körber Group and the commitment to the 1.5-degree pathway have been validated by the Science Based Targets initiative (SBTi). This means that the emission reduction pathways pursued by Körber are aligned with climate science findings required to achieve the objectives of the Paris Agreement. Körber has defined clear and measurable targets. In the near term, the Group commits to reducing absolute, market-based greenhouse gas emissions (Scope 1 and Scope 2) by 29.4 percent by 2027 compared to the base year 2021. In addition, absolute greenhouse gas emissions in Scope 3 will be reduced by 17.5 percent over the same period. In the long term, Körber aims to reduce absolute, market-based greenhouse gas emissions in Scope 1 and Scope 2 by 90 percent compared to 2021 by 2030. By 2040, absolute greenhouse gas emissions in Scope 3 are to be reduced by 90 percent compared to the base year 2021.

To ensure these targets can be achieved, the Körber Group allocated the overall reduction targets to Business Area level. Two approaches were developed in collaboration with the Business Areas. For Scope 1 and Scope 2, the Group targets were allocated to the individual Business Areas according to their respective decarbonization capabilities. For Scope 3, an approach was developed that ensures fair allocation and will help each Business Area to reduce its emissions by 90 percent by 2040. In addition, the annual update of the greenhouse gas inventory serves to align the results for Scope 1, Scope 2 and Scope 3 with the respective annual targets and the overall reduction pathway approved by the SBTi.

Calculation method for energy consumption, energy mix, and energy generation

Energy consumption, the energy mix, and energy generation were calculated as part of the greenhouse gas inventory calculations. Details on data collection, the methods applied, and the assumptions used are provided in the section ‘Calculation method for the greenhouse gas inventory, Scope 1 and Scope 2 emissions’.

Calculation method for the greenhouse gas inventory

The Körber Group’s greenhouse gas inventory is calculated based on the principles and methods of the Greenhouse Gas Protocol (GHG Protocol). The system boundaries of the greenhouse gas inventory was defined using the operational control approach and correspond to the greenhouse gas emissions determined under disclosure requirement E1-6. The inventory covers the calendar year 2025 for Scope 1, Scope 2, and Scope 3.

The following greenhouse gas emissions are taken into account in our Sustainability Report:

- Scope 1: Direct emissions from combustion processes in stationary sources (for example, natural gas, heating oil), mobile sources (fuel from owned and leased vehicles) and direct fugitive gas emissions (for example, refrigerants).
- Scope 2: Indirect emissions from purchased electricity, district heating, district cooling, and district steam, reported on both a market-based and a location-based basis.
- Scope 3: Indirect emissions from purchased goods and services (3.1), capital goods (3.2), upstream fuel- and energy-related emissions (3.3), upstream transportation, and distribution (3.4), waste generated in operations (3.5), business travel (3.6), employee commuting (3.7), the use phase of sold products (3.11) and investments (Scope 3.15). Emissions from leased assets (Scope 3.8) are already included in Scope 1 and Scope 2.

For Scope 1 and Scope 2, all relevant production and office sites were included in the calculations. Through extrapolation, total coverage of 100 percent was achieved. In accordance with SBTi requirements, a comprehensive screening of all Scope 3 categories was conducted in 2021. The screening was based on two criteria: first, relevance to the business model of the Körber Group, and second, materiality within the overall Körber Group emissions inventory. Consequently, the following categories were excluded as they are not relevant to the business model: processing of sold products (3.10), leased assets (3.13), and franchising (3.14). For the category of rented or leased assets (3.8), Körber assumes full responsibility and therefore accounts for the related emissions under Scope 1 and Scope 2. Due to their immateriality, the categories downstream transportation and distribution (3.9) and end-of-life treatment of sold products (3.12) were excluded from the inventory. This screening is reviewed annually as part of the preparation of the greenhouse gas inventory. No changes to the initial screening were identified in 2025.

Overall, the Körber Group reviews and updates the data used for emissions calculations on an annual basis. This ensures the relevance and accuracy of the information. The Körber Group recognizes that data is dynamic and may change due to various factors and therefore commits to an annual review. This practice not only enhances the reliability of insights but also enables the Körber Group to respond quickly to new trends and developments. By regularly reviewing data from the previous year, the Körber Group leverages the opportunity to enhance its analyses, identify new patterns, and make more informed decisions. A key role in this process is played by the introduction, continuous use, and further development of Salesforce Net Zero Cloud (SF NZC) as the sole authorized source for emissions reporting going forward.

The following companies were included in the system boundaries for the first time in 2025:

- Körber Pharma Packaging Materials GmbH (including the former entities Bähren Gesellschaft mit beschränkter Haftung and Wilhelm Bähren GmbH & Co. Kommanditgesellschaft Grafischer Betrieb),
- Körber Supply Chain FR SAS.

Overview of emission factors used for Scopes 1, 2 and 3
For the calculation of the 2025 greenhouse gas inventory, the emission factors presented in the table below were used for Scope 1, Scope 2 and Scope 3. Emission factors are expressed in CO_2 equivalents (CO_2e) and take into account, in addition to carbon dioxide, all other significant greenhouse gases as defined under the Kyoto Protocol (methane, nitrous oxide, as well as hydrofluorocarbons, perfluorocarbons, and sulphur hexafluoride).

Emission factor databases used in 2025 for Scope 1, Scope 2 and Scope 3

Emission factor database/provider	Version	Application for GHG scope (Scope 1, Scope 2, market-based, etc.)	GHGs considered according to IPCC (CO_2, N_2O, CH_4, etc.)
International Energy Agency (IEA)	IEA 2025 Edition	Scope 2, location-based; Scope 3.3, Scope 3.11	CO_2, N_2O, CH_4
UK Department for Business, Energy and Industrial Strategy (UK DBEIS)	Emission and conversion factors 2025	Scope 1 and 2, Scope 3.3, Scope 3.7	7 Kyoto gases
V2item+s by ctrl+s GmbH[1]	2025	Scopes 3.1, Scope 3.4	7 Kyoto gases; additional GHGs
UK DBEIS	Expenditure-based conversion factors 2021, inflation adjusted	Scope 3.2	7 Kyoto gases
Average factors for hazardous and non hazardous waste based on ecoinvent	v3.11	Scope 3.5	7 Kyoto gases; additional GHGs

Scope 1 and Scope 2 emissions
Unlike in 2024, the data for the 2025 reporting year were collected during 2025 and in January 2026, and the calculations were finalized accordingly. Forecasts were therefore prepared only where primary data were not available as of the reporting cut off date (23 January 2026). Energy and emissions data from 46 Körber sites were collected in Salesforce Net Zero Cloud (SF NZC) for 2025. The sites relevant for primary data collection were identified in a two step process. First, a list of companies within the operational control system boundary was compiled. This list includes all entities in which Körber held a stake of than 50 percent as of November 2025, including both consolidated and non-consolidated entities in the financial statements. As some entities carry out operational activities at the same, shared site, these were aggregated at site level in a second step. As a result, primary data collection across all Business Areas covers sites employing more than 94 percent of the Körber Group's employees. Emissions from the remaining smaller entities were extrapolated based on average emissions intensities per employee per Business Area for office locations. Consequently, the inventory includes emissions from all fully consolidated and non-consolidated production sites, offices, and sales locations worldwide. Fleet data for German entities were primarily collected centrally by the Sustainability Initiative in cooperation with Central Fleet Management in Bad Nauheim and imported into SF NZC. In contrast to 2024, the most recent emission factors of the International Energy Agency (IEA) were used to calculate site based Scope 2 emissions. For 2025, this corresponds to the IEA dataset for 2025 using values from 2023.

Scope 3 emissions
E1-6_55

The Körber Group assumes responsibility for its Scope 3 emissions and, in 2025, ensured transparency across all relevant upstream and downstream Scope 3 categories in its business model. Before the categories are explained in detail, the following changes to the calculation approach should be noted. These changes do not have a material impact on the comparability of the overall greenhouse gas accounting:
- For Scope 3.2, the relevant accounts of the fixed asset schedule were reviewed and refined in coordination with Group Controlling & Internal Audit.
- For Scope 3.7, teleworking was calculated for the first time for 2025 using FTE-specific emission factors from the UK DBEIS.
- For Scope 3.11, a uniform definition for the sale of machines was used for the first time across all Business Areas.
- For Scope 3.15, proportionate primary data from an affiliated company (Franz Ziel GmbH) were used for the second time.

Scope 3.1 emissions: In 2025, a total of one percent of expenditure used to calculate Scope 3.1 emissions was covered by primary data. In cases where no supplier-specific data are available, Scope 3.1 emissions were calculated using an expenditure-based approach, i.e. by multiplying the monetary procurement volume of the various product categories by the respective emission factors. The basis for the calculation was Körber's monetary procurement volume in 2025; the corresponding data were sourced from Körber's internal procurement data management system, the Purchasing Reporting System (PRS). Companies that are not covered in PRS were calculated using their profit and loss statements from SAC.

Scope 3.2 emissions were calculated using an expenditure-based approach based on additions to property, plant and equipment in 2025. Scope 3.2 emissions were calculated in aggregate at Group level.

Scope 3.3 emissions include fuel- and energy-related emissions that are not included in Scope 1 and 2. The emissions were calculated using the same site-specific activity data as for Scope 1 and 2. Extrapolation was performed on this basis. Due to system constraints, this emission category is not yet calculated in SF NZC; it is calculated by hand instead.

Scope 3.4 emissions: In 2025, Körber was able to use supplier-specific data for 45 percent of expenditure for the Scope 3.4 emissions calculation. Where suppliers do not have company-specific data available, emissions are calculated using an expenditure-based approach based on Körber Group's monetary transport order volume in 2025. To obtain a detailed view of the sources of CO_2e emissions, transport volumes were split by the most relevant modes of transport (air, sea or road).

Scope 3.5 emissions include emissions from the disposal and treatment of waste generated at Körber sites. The emissions were calculated based on site-specific activity data for Körber sites, which are included in the Scope 1 and 2 data collection. To calculate emissions from the treatment of hazardous and non-hazardous waste, emission factors and treatment types were applied based on the activity data basis.

Scope 3.6 emissions include emissions from business travel of the Körber Group. This includes air travel including radiative forcing as well as rail travel and short-term rental cars. For German companies and Körber Supply Chain DK A/S, primary data were used for air travel (using an analysis from ATG, formerly CWT, as well as the Danish travel portal), rail travel (using primary data from Deutsche Bahn AG), and rental cars (using primary data from Sixt GmbH & Co. Autovermietung KG). For the remaining companies outside ATG (i.e. predominantly outside Germany), Scope 3.6 emissions were extrapolated per Business Area based on 2025 travel expenses, drawing on the results from the German analysis.

Scope 3.7 emissions include emissions from employee transportation during commutes in vehicles owned or operated by third parties, such as trains, buses, and passenger cars. In-house, the Körber Group also takes into account emissions arising from employees' teleworking; however, these are not reported externally, as according to the GHG Protocol Scope 3 Standard, they are optional to disclose. For the German sites of a representative Business Area (Körber Technologies GmbH), an in-depth analysis was carried out based on the respective teleworking behavior. This analysis was used to calculate the average number of commuting days for the German sites. To represent commuting behavior, the average travel distance and mode of transport were derived from literature sources (Mikrozensus, Statistisches Bundesamt). Building on the results form the above mentioned Körber Business Area, Scope 3.7 emissions were extrapolated based on the total number of employees in order to complete the analysis for the remaining companies and sites. The total number of employees as of 31 December 2025 was used for this purpose.

Scope 3.11 emissions include emissions arising from the use phase of products sold in the reporting year. Emissions from the direct use phase of products that consume energy directly are relevant for Körber. These were calculated on the basis of activity data provided by the Business Areas. For each Business Area, several working groups primarily consisting of product managers and sales and controlling staff formulated assumptions regarding product service life, electricity consumption, and expected usage patterns, based on internal experience and expertise as well as manufacturer specifications. The information was collected at product or product group level and imported into SF NZC. The total kilowatt hours per life cycle of all products sold in the reporting year were multiplied by the respective well-to-wheel emission factors for each export country of the Business Areas. The definition of sold products was perfected and adjusted in order to ensure a consistent approach across all Business Areas. The number of sales is based on machine revenues recognized in accordance with the German Commercial Code (HGB) or in the Körber Group consolidated financial statements and additionally requires a successfully completed Factory Acceptance Testing (FAT). As the calculation methodology itself does not change, neither the base year nor previously reported emissions were adjusted. This definition applies from the 2025 greenhouse gas inventory onwards. Where available, primary data on customers' consumption of

[1] The model follows the principles of an expenditure-based approach, incorporates life cycle assessment methodologies and covers all gases required by the GHG Protocol. It differentiates emission factors for more than 500 sectors across all countries worldwide, with specific emission intensities based on a cradle-to-gate approach.

renewable electricity were taken into account in order to reflect emission reductions along the value chain. These were taken into account only if, first, substantiated evidence of green electricity usage in the year of sale was available (for example, through relevant supply contracts, proof of purchase of energy attribute certificates (EACs), or an audited sustainability report indicating the use of green electricity at the relevant site) and, second, if forward-looking use of renewable energy could be demonstrated (for example, through a validated SBTi target or an achieved RE100 target). The figures cited above were carefully reviewed but carry some uncertainty. The software business, which relates to the Business Area Pharma and Business Area Supply Chain, including Infios, was assessed as immaterial for Scope 3.11. Emissions from software-as-a-service (SaaS) are already fully accounted for under Scope 3.1 (purchased goods and services). According to the GHG Protocol, only physical products can give rise to direct use-phase emissions. Purely software-based services are therefore not classified as relevant use-phase emissions.

Scope 3.15 emissions include emissions associated with the reporting company's investments during the reporting year that are not already included in Scope 1 or Scope 2. Emissions from these investments were calculated based on site-specific primary data and the Körber Group's respective ownership share. The data was collected together with Scope 1 and Scope 2 data for Franz Ziel. As primary data were recorded only for this company's German site, emissions from the U.S. site were extrapolated based on the number of employees and the German site's average values. This approach was chosen because the number of U.S. employees is not considered material. All other investments are considered immaterial.

Greenhouse gas emissions intensity
Net revenue used to calculate greenhouse gas emissions intensity is taken directly from Körber AG's audited annual financial statements. All values are indicated in euros. Emissions intensity is calculated on the basis of these revenue figures, ensuring full consistency between the financial information presented in the report and the values used for the intensity indicator.

ESRS E5

Circular Economy

Our sustainability approach aims to further develop our products, solutions, and services, and business models along their entire life cycle in a way that improves their environmental and social impact. The circular economy provides a key framework for this purpose, which we are progressively integrating into the design, manufacture, and use of our products, solutions, and services as well as our business models. Concepts such as Ecodesign and Design for Circularity serve as guiding principles in this context, enabling comprehensive changes along the value chain and within our business models that go beyond traditional product optimization.

ESRS 2 SBM-3

Impacts, risks, and opportunities

As part of the Double Materiality Analysis, three negative impacts, one positive impact, and one material risk were identified in relation to resource use and the circular economy:

As a technology group manufacturing machinery, Körber relies on non-renewable resources such as fossil raw materials and various material groups, in particular metals, plastics, and chemicals. The extraction and processing of these raw materials are associated with interventions in natural ecosystems and already cause negative impacts today, such as (local) environmental pollution, the depletion of finite resources, and increased greenhouse gas emissions. These impacts primarily affect the upstream value chain of Körber's machine-producing companies and are classified as relevant for the medium term.

Körber machinery manufacturing companies generate diverse waste streams over the course of their manufacturing processes. These include metal and plastic residues, hazardous waste such as oils, cooling lubricants, solvents and paints, obsolete electronic components, and packaging materials, in particular wood waste from transport packaging. These waste streams already cause environmental pollution today especially where they are not reused, recycled or properly disposed of. Disposal by incineration or landfill produces additional emissions, contributes to global warming potential, and poses risks for ecosystems and human health. The volume and composition of waste vary by Business Area and site to some extent. The actual negative impacts of waste generation are classified as relevant for the short term.

Due to specific packaging requirements for equipment and machinery as well as the large number of purchased material groups, a high volume of packaging materials is used along the value chain. Non-optimized packaging increases material consumption, leads to additional waste volumes, and indirectly increases energy demand for transport and handling. These real negative impacts are already being felt today, affect all of Körber's machine-manufacturing companies, and are classified as relevant for the medium term.

Körber already reduces packaging volumes and associated waste today thanks to innovations in packaging design, particularly by optimizing packaging sizes and increasing the use of sustainable materials. At the same time, energy demand for transport and handling is decreasing. This positive impact advances circular economy principles, could extend to all of Körber's machine-producing companies, is currently particularly evident in the Business Area Pharma, and is classified as relevant for the medium term.

In addition to the environmental impacts, Körber is exposed to financial risks related to the availability and costs of key materials. Metals such as aluminum, stainless steel, and copper are essential for machinery manufacturing. Their prices are profoundly shaped by geopolitical tensions, trade barriers, and environmentally driven constraints in global supply chains. These factors already increase material costs today and may noticeably burden Körber's production costs and, as a result, its EBITDA margin. Recycled metals or other secondary materials represent a potential alternative; however, they are also subject to significant price volatility. Metal exchanges, demand cycles, and energy prices for recycling have a material influence on market developments. This risk affects all machine-producing companies and is classified as relevant for the medium term.

ESRS E5-1, E5-5

Policies related to resource use and the circular economy

The Körber Group has adopted binding group-wide strategies and guidelines to systematically embed principles of resource efficiency and the circular economy. These define uniform requirements for the development, procurement, production, use and end-of-life management of our products. The objective is to increase resource efficiency, reduce waste volumes, close material loops, and extend the useful life of products and components.

The strategies apply to all Business Areas and are supported by clearly defined responsibilities, internal standards and operational processes. They are implmented through cross-Business Area and cross-functional programs and are subject to regular review within the framework of our sustainability and innovation management.

Ecodesign and Circular Economy Initiative

Within the environmental dimension of the Körber Sustainability Initiative, a group-wide Ecodesign and Circular Economy Initiative has been established. The initiative initially focused on the materials and energy consumption of our products. It has since been structured into three programs, which together ensure that circular economy principles are systematically integrated into our products, solutions, services and business models and provide regulatory-compliant product information:

- Business Transformation Enablement: Enables the organization to develop and implement circular solutions through:
  - development of circular business models (repair, refurbish, reuse, 'product as a service')
  - integration of Ecodesign and Circular Design principles into product development
  - training and awareness measures to embed corresponding design approaches
- Strategic Insights & Compliance: Ensures compliance with regulatory requirements and their strategic use through:
  - definition and monitoring of group-wide circular economy targets
  - establishment of systematic, product-related CSRD data
  - monitoring of relevant regulations (for example, ESPR, Digital Product Passport) as well as market requirements
- Digital Product Passport: Establishes the digital foundation for transparent, circular-oriented product information through:
  - conducting life cycle assessments (LCAs)
  - provision of valid, product-specific emission factors
  - establishment of a consistent data governance model

The initiative is a key lever for embedding Ecodesign and Circular Economy in the company on a lasting basis, and thereby enabling the efficient fulfilment of reporting requirements.

Value Engineering, Ecodesign, and initial LCAs were among the first sustainability tools the company rolled out, with the goal of delivering measurable impact as quickly as possible. From these intial efforts, three strategic programs emerged that today form the foundation of the group-wide Ecodesign and Circular Economy initiative.

Ecodesign makes it possible to take design decisions as early as the concept phase in a way that minimizes material use, energy consumption, and potential environmental impacts. Life cycle assessment provides the scientific foundation for this by mapping environmental impacts across a product's entire life cycle – from raw material extraction through manufacturing and use, all the way to end of life.

Körber develops products designed to be durable, repairable and resource-efficient on this basis. Increased durability and repairability significantly extend the period of use, reducing the need for replacement products and therefore the use of primary raw materials. Overall, this leads to a lower environmental burden by reducing raw material extraction, energy use, and emissions across the entire life cycle, and avoiding waste.

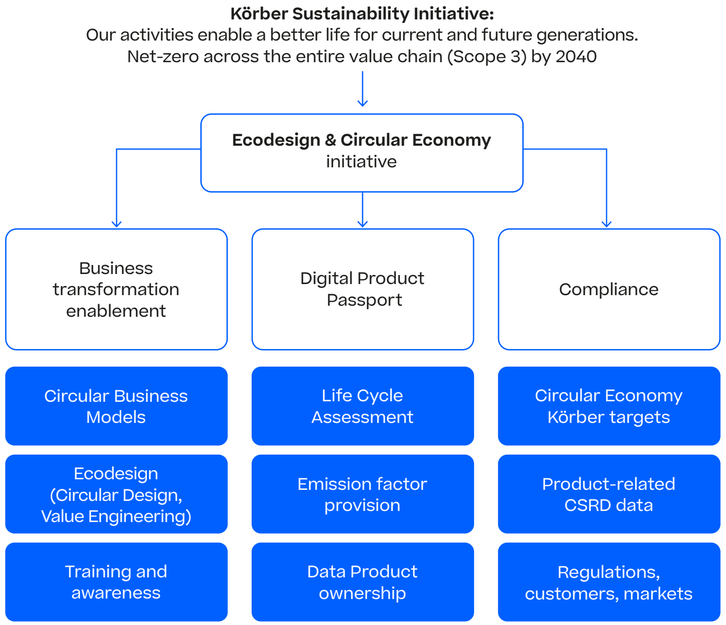

Figure: Structure of the Ecodesign & Circular Economy Initiative

Körber embeds Circular Economy in the group-wide innovation and technology strategy 'AIR Technologies' (Automated, Intelligent, Regenerative). The 'Regenerative' pillar of AIR focuses on the development of technologies and systems that contribute to restore, renew, and preserve resources and, in addition to Circular Economy, comprises three further innovation clusters. 'AIR Technologies' is the core element of the 'Innovation' pillar within the LIFE 2035 guiding framework and focuses on targeted, future-proof technology development across these three areas. Guided by the vision "Market leadership through Technology Leadership", LIFE 2035 provides the framework for the next decade, with a focus on the pillars Leadership, Innovation, Financial Independence and Empowerment.

'Group Guideline Environment'

E5-5_36b, MDR-P_65a

The 'Group Environmental Policy' sets out the fundamental requirements regarding environmental matters. It defines the overarching rules, roles and responsibilities, as well as the organizational anchoring and objectives for the environmental dimension within the **➔ 'House of Sustainability'**, centering especially on the focus fields Climate Change and Circular Economy. The Group policy applies to all employees and sites of the Körber Group worldwide.

When it comes to the circular economy, the policy focuses on the concepts of Ecodesign and Design for Circularity. This includes the responsible use of natural resources, waste prevention, minimization of environmental impacts, efficient water use, sustainable design of product end of life, and safe handling of hazardous substances. In addition, the policy defines repair and service options as well as measures for the reuse of components, including integrating surplus parts into new orders. The policy also establishes group-wide responsibility for resource use and circular economy. The strategy is steered by the Group Executive Board, while the operational design is carried out by the Center of Excellence (CoE) Ecodesign (see the next section) in cooperation with the Business Areas' development teams. **➔ Climate change, 'Group Guideline Environment'**

'Group Guideline Center of Excellence Ecodesign framework'

MDR-P_65a-c_65f

The Center of Excellence (CoE) for Ecodesign is responsible for supporting the Business Areas in further developing product design on a group-wide basis. It establishes the technical foundations to enable products to be optimized with regard to environmental impacts, costs, functionality, and customer value, based on Ecodesign, life cycle assessments and circular economy approaches. To this end, the CoE defines group-wide guidelines, develops a group-wide service portfolio and drives Ecodesign projects. The guideline can be accessed in-house on the central group-wide intranet.

The CoE is located within the Group function Innovation & Technology and reports directly to the member of the Executive Board responsible for this Group function as well as to the Innovation & Technology Council. The Innovation & Technology Council provides strategic guidance, monitors target achievement and ensures the alignment of the CoE. Changes to the CoE's organizational structure or operating model are presented to the Innovation & Technology Council and approved in consultation with the council. CoE management works closely with subject-matter experts from the Business Areas on developing key focus areas. The Business Area experts involved in the CoE are nominated by the respective Business Areas Heads. Extended members, including experts from the Business Areas, are responsible for integrating group-wide requirements into long-term product planning (product roadmaps) and development projects, tracking progress—which is monitored on a central dashboard—and reporting to the CoE, as well as fostering local innovation in line with Ecodesign and circular economy principles.

The guideline defines three focus areas for operational implementation:

- Ecodesign
  - Development of products with minimized environmental impact
  - Integration of sustainable materials and energy-efficient processes
  - Ensuring design optimizes durability, repairability, and recyclability
- Life cycle assessment (LCA)
  - Identification of environmental impacts across all life cycle phases
  - Use of analysis results to identify improvement measures and support decision-making processes
  - Regular updates of assessments in line with technological innovation cycles and changing market conditions
- Circular economy and design for the circular economy (circular design)
  - Promoting the transition to circular business models
  - Implementing strategies for waste prevention, increasing resource efficiency and ensuring material recovery
  - Establishing closed-loop systems for the ongoing reuse of products and materials

‘Körber Ecodesign Guideline’

E5-1_15a, MDR-P_65a-b

The Ecodesign Guideline establishes binding principles for integrating environmental design principles into product development. It describes the processes and tools which development teams use systematically to incorporate environmental aspects into design decisions and maps out how the company has structured its organization to embed Ecodesign and drive ongoing development within the company.

A key element in the guideline is the transition from primary materials to more resource-efficient alternatives. It requires preferential use of recyclable and already recycled materials, the reduction of critical and newly extracted raw materials, and design decisions that enable high-quality reuse and circularity. In this way, the guideline supports a gradual increase in the share of secondary raw materials and promotes solutions that reduce environmental impacts across the product life cycle.

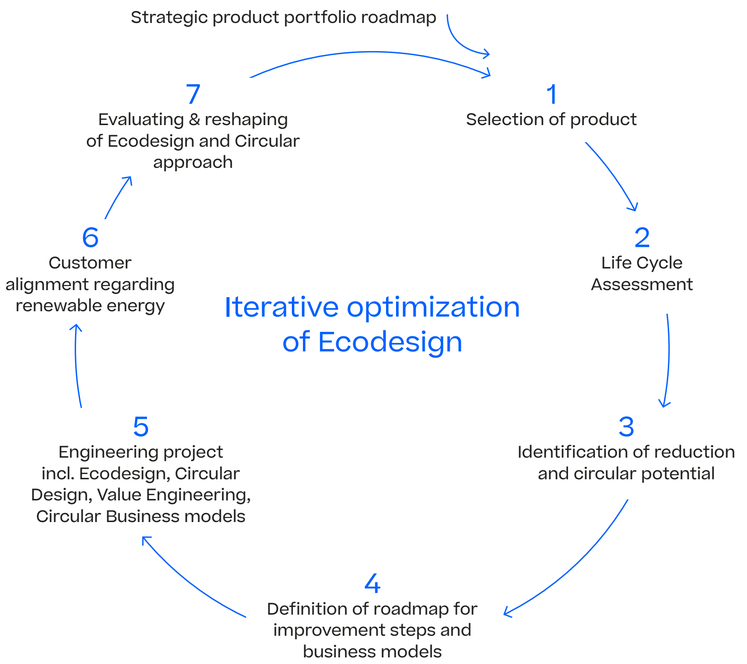

Figure: Iterative product design improvement process (source: own illustration)

The scope of application of the guideline covers all product development activities that influence the environmental design of products. It applies to the entire development process, from the conceptual phase through the selection of materials and technologies to design decisions across the full product life cycle.

‘Group Guideline Life Cycle Assessment (LCA)’

With the development of the first group-wide LCA guide document, we have further strengthened our commitment to transparency and standardized implementation. The guideline provides a binding framework for assessing environmental impacts across all life cycle stages and furthers the systematic integration of LCAs into product development. At present, the LCAs focus in particular on calculating product-specific emissions. The resulting product carbon footprint is disclosed in a Type II EPD[1] in accordance with ISO 14020.[1] The group-wide standardization of LCA methodology and the expansion of the data basis also help prepare for future requirements regarding the availability and verifiability of product-related sustainability information, as expected in connection with the Digital Product Passport.

To improve steering and monitoring, a group-wide LCA dashboard was implemented. This provides a comprehensive overview of LCA activities within the Körber Group, including LCA coverage across product portfolios and progress made on Ecodesign initiatives. To further strengthen transparency and target orientation, the Center of Excellence (CoE) sets targets for the Business Areas and consolidates all Ecodesign and LCA activities. In addition, representatives of the Business Areas are currently being appointed to further embed Ecodesign and LCA within the organization.

ESRS E5-3, E5-4, E5-5

Targets related to resource use and the circular economy

Resource inflows

E5-3_24c-d_24f, E5-4_30_32

As a machine-producing technology group, Körber relies on the procurement of various materials, semi-finished products, and intermediate products. The main material groups used during the reporting year comprised processed steel material, machine components, metals, plastics, electronic modules and sensors, automation and control systems, as well as paper and paper products. In addition, water, chemical products, and packaging materials were used as important purchased goods. Körber captures related data using its Procurement Reporting System (PRS) based on procurement volumes.

Resource inflows are also calculated by evaluating delivered machines based on project-specific bills of materials. A bill of materials is a structured list that includes all items installed in a product as well as the respective quantities of each item. An item may consist of only one material, such as steel, aluminum or plastic. However, it may also be a complex component made up of any number of materials and parts, such as electronic modules and sensors or automation and control systems. A study of a conveyor belt showed that 77 percent of the weight is attributable to steel components for which the material is known and can be used to determine resource inflows. Electronic and pneumatic items account for 18 percent. In individual cases, Körber receives specific material data for electronic and pneumatic items from suppliers. However, the majority of data for these items are currently based on estimated values for comparable components as well as aggregated, expenditure-based estimates for certain product groups.

A key objective of Körber’s resource usage approach is to reduce the use of finite raw materials and increase the share of recycled materials. To this end, the company is developing a group-wide list of preferred materials designed to harmonize decisions on materials, reduce the variety of materials used, and increase recyclability. During the reporting year, the company conducted in-depth analyses of steel and aluminum, the two resources of greatest relevance to Körber

Resource outflows

E5-3_24a-b, E5-5_35_36b

Körber manufactures a broad portfolio of products and solutions that are assigned to three core Business Areas. In the Business Area Pharma, the production range comprises pharmaceutical packaging machines for tablets, capsules, vials and syringes, and inspection systems for automated quality control. The Business Area Supply Chain delivers automated warehouse and logistics systems, including conveyor technology and stacker cranes, along with warehouse management software. These are complemented by robotic and material flow automation solutions designed to optimize internal logistics processes. The Business Area Technologies produces machinery and systems for the nicotine industry, such as tobacco processing, cigarette manufacturing and packaging machines, as well as systems for filter production. It also provides aftermarket services, spare parts and modernization solutions for existing machines. These product lines constitute the company’s key material and technological outputs from its production processes.

The repairability of our products is a core element of our circular economy approach. The company builds Ecodesign principles into the product development process from the outset, ensuring that products can be disassembled easily, in modules, and using a non-destructive disassembly approach. These design requirements make it easier to perform maintenance and replace individual components throughout the entire product life cycle. To ensure a long service life, individual machines are taken back following an individual inspection. In addition, Körber offers modernization and upgrade services. These measures help ensure that existing systems continue to perform at their best while reducing the need for primary raw materials. These technical and organizational approaches systematically improve the repairability of our products, making a significant contribution to resource efficiency and the implementation of circular economy principles.

[1] Environmental Product Declaration (EPD) Type II: ISO 14020 specifies overarching principles for environmental labels and declarations, in particular with regard to transparency, comparability, and the avoidance of misleading statements.

Körber pursues the strategic objective of significantly extending the service life of its products, solutions and services and keeping them in circulation for as long as possible. This aims to reduce the need for new materials and increase resource efficiency across the entire life cycle.

In addition, Körber pursues the long-term objective of significantly reducing environmental impacts arising from products, processes, and value creation activities. The gradual expansion of transparency regarding material environmental impacts forms the basis for establishing robust reduction targets in the future.

Waste

E5-3_24e

Körber aligns its waste management activities with the European waste hierarchy,[1] which prioritizes prevention, reuse, and recycling. Key approaches include established recycling programs, the reduction of packaging waste in line with the EU Packaging Regulation, and initiatives to extend product lifetimes, including repair services, take-back programs, and the reuse of components. These measures help close material loops and contribute to reducing environmental impacts.

Material waste streams comprise packaging materials (including cardboard and films), electronic waste (including obsolete components and IT equipment), metal waste (including offcuts of steel, aluminum and copper, as well as scrap metal) and plastic waste (including packaging and component manufacturing). Hazardous waste is also generated in production, including oils and solvents. In the Business Area Technologies, tobacco, filter and cigarette waste is produced during commissioning tests. In 2025, Körber generated a total of 17,555 tons of waste, representing an increase of 23 percent compared to the previous year. Of this total, 709 tons were classified as hazardous waste. Unavoidable waste is disposed of responsibly and in accordance with legal requirements. These waste streams and the underlying waste hierarchy form the basis for establishing clear targets for developing waste management further at Körber.

In the Business Area Technologies, Körber has, for example, set itself the target of increasing the separate collection rate at the Bergedorf and Schwarzenbek sites to over 80 percent in 2025. This target boosts high-quality waste separation as a basis for recycling and circularity. In addition, both sites aim to achieve a participation rate of at least 75 percent in training on environmental awareness, the waste hierarchy and waste separation by 2026 to promote responsible resource use. This aims to ensure that employees are familiar with the key principles of efficient waste management and are able to apply them in their day-to-day work.

Furthermore, Körber pursues the objective of gradually reducing total waste generation by optimizing relevant processes on a continuous basis. This includes, in particular, improving internal processes and structures with a view to efficiency and resource conservation. Further information on targets is provided in the section → **Strategy, Overview of the sustainability targets**.

ESRS E5-2

Actions related to resource use and the circular economy

In line with its overarching circular economy approach, Körber implemented a range of measures in the reporting year to help achieve the defined targets.

Resource inflows

E5-2_20a-b_20d, MDR-A_68a-e

To scale Ecodesign activities, participants from all Business Areas engage in a global exchange within the Ecodesign community. During the reporting year, three open, group-wide formats for knowledge exchange were also conducted. These provided all interested employees with a platform for sharing information on current developments as well as raising topics of their own interest. The content of the meetings was subsequently made available group-wide on the intranet. The CoE Ecodesign also assembles approaches for incorporating recyclates and makes these available to the entire Group. This improves the understanding of Ecodesign and promotes applying the relevant principles across the entire Group.

Building on this exchange and to further harmonize approaches, the Ecodesign Guideline was developed jointly with representatives from the various Business Areas, what are known as ‘Core Members’. The ‘Core Members’ of the CoE met a total of 19 times during the reporting year to agree on and further develop topics.

To provide methodological support and enable implementation, various providers of calculation solutions for cost and CO_2 calculation were evaluated in 2025. It focused on systems for cost calculation. In the context of the Center of Excellence Ecodesign, these were additionally assessed with regard to the integration of emissions calculations. The evaluation has not yet been completed; a final recommendation is intended to be made in 2026. In parallel with the further development of the methodological foundations, the use of wood as a material was further advanced. Components that had previously been manufactured from steel were replaced with components made from wood-based materials. An EPD[2] was requested for the material used, which indicates a negative Global Warming Potential (GWP) for life cycle stages A1 to A3. A Life Cycle Assessment was conducted on this basis in 2025, showing a significant reduction in the product carbon footprint compared to the conventional design.

The data basis was also expanded for assessing the use phase. In the reporting year, a pilot project was conducted for energy measurement in a machine. To implement this project, the relevant hardware components were integrated and the necessary software prerequisites were established. The energy data are read via a live connection and are provided to the Development Department for further analyses.

To help comply with the ‘Group Guideline Life Cycle Assessment (LCA)’, a CO_2e calculation tool for individual manufactured parts was developed to calculate the CO_2e footprint of manufactured parts in procurement and production. In the reporting year, the tool was used, for example, in the Business Area Supply Chain, with key parameters such as material input, processing steps, and energy-intensive process steps taken into account.

To further increase the coverage of primary data in LCAs, communication with suppliers was expanded to include the collection of emissions data for purchased goods. This has further improved material transparency along the supply chain. In addition, Körber maintains ongoing dialog with suppliers on topics such as LCA methodology, lower emission material alternatives, and the use of recycled materials. In the reporting year, the top suppliers[3] were requested to provide data for LCA calculations. In the coming year, further suppliers are to be integrated into the LCA data collection.

Resource outflows

E5-2_20c-d, MDR-A_68a-e

To promote resource-efficient product use, Körber is implementing various initiatives aimed at extending the service life of existing equipment and reducing the use of primary materials. These include measures to reuse components from surplus inventories for new orders, modernization of customer installations to increase performance and efficiency, as well as predictive maintenance to optimize maintenance processes and reduce the need for replacement materials.

Building on these foundations, a performance-based full-service model (Full Service Maker)[4] was introduced in the reporting year within the Business Area Technologies. Under this model, machines are not sold but provided based on defined performance indicators. Körber retains ownership of the equipment and assumes full responsibility for technical matters throughout the contract term. Usage-based billing combined with integrated maintenance and service offerings promotes efficient use of machines, promotes production stability and extends the service life of equipment. The model reduces resource consumption and material losses during the use phase and advances the transition towards circular business models.

On the technical side, modular solutions were put in place aimed at prolonging the service life of existing equipment. For instance, standardized upgrade and replacement modules were used in the Chinese market, enabling outdated components to be replaced or functions to be upgraded. These measures reduce the need for complete system replacements and help ensure the exsiting machine base can be used longer.

[1] The waste hierarchy is a principle enshrined in the EU Waste Framework Directive, which sets out a five-step order of priority for waste management: (1) prevention, (2) preparing for reuse, (3) recycling, (4) other recovery – including energy recovery – and (5) disposal as a last resort. The aim is to minimize adverse impacts of waste generation and management on the environment and human health and to increase resource efficiency.
[2] Environmental Product Declaration (EPD) refers to a standardized, verified environmental declaration that transparently presents the potential environmental impacts of a product across defined life cycle stages.
[3] Top suppliers are defined as the 100 largest suppliers of Körber, measured by procurement volume in euros.
[4] Forms part of the ‘Regenerative’ dimension of our group-wide innovation and technology strategy AIR Technologies → LINK Strategy

A further pilot project involves the transition to emission-optimized plastics in production within the Business Area Pharma. At the Markt Schwaben site, components were manufactured using recycled plastic, resulting in a reduction of CO_2 equivalents per kilogram of material by 78 percent (from 3.98 CO_2e to 0.87 CO_2e). Stress load tests conducted on the machines already demonstrate clear positive effects on the reliability of recycled plastics and contribute sustainably to the reduction of environmentally relevant greenhouse gas emissions.

Furthermore, a joint pilot project progressed as part of the industry-wide collaboration within the 'Alliance to Zero'. Körber collaborated with SCHOTT Pharma and the Schreiner Group to develop and commercialize an innovative packaging concept for prefilled syringes without blister packaging. Developed in 2024 and presented at various trade shows in 2025, including Pharmapack, the concept is based on a syringe cap of identical volume that is completely enclosed by a label. This label serves as a tamper-evident seal at the primary container level and fulfils the key protective functions previously provided by the blister pack, including light protection and defined barrier properties. By relocating the blister pack's core functions to the primary packaging, the plastic blister can be eliminated entirely and replaced with a fully sustainable alternative.Adjustments to the folding carton's dimensions and selected materials enhance the optimized packaging concept further, ensuring the syringe is held securely and reliably throughout the downstream process and logistics chain. The packaging concept as a whole delivers a significant reduction in both packaging waste and the product-related CO_2e footprint throughout the pharmaceutical value chain. It also improves transport efficiency, streamlines logistical processes, and advances sustainable packaging standards across the industry.

Waste

E5-1_15b, E5-2_20e-f, MDR-A_68a-e

Körber continues to focus on efficient resource use and the ongoing waste management optimization.

To improve transparency regarding waste streams and to deliver targeted control of waste volumes, an internal digital tool is being developed that allows site-specific recording, analysis and management of waste data across the Körber Group. The tool increases data availability and quality, thereby providing an improved basis for operational and strategic optimization measures. The tool was developed in 2025; testing and completion are scheduled for the first quarter of 2026, followed by a gradual rollout across sites.

The Business Area Technologies also introduced measures at the Bergedorf and Schwarzenbek sites to increase the rate of separate waste collection so that unavoidable waste is separated and discarded properly. In 2025, a separate collection rate of more than 90 percent was achieved at both sites, thereby exceeding the target the Business Area set for itself for the reporting year. Also in 2025, a review of waste disposal services at the Bergedorf and Schwarzenbek sites was initiated, with the goal of further improving outflow quality through rigorous application of the waste hierarchy. Furthermore, the textile sharing system established at the Schwarzenbek site was extended to the Bergedorf site in 2025. This reduces the consumption of disposable paper towels and prevents oil-contaminated hazardous waste.

Starting in 2026, Körber plans to introduce targeted training sessions on the waste hierarchy and correct waste separation to increase environmental awareness within the Technologies Business Area at its Bergedorf and Schwarzenbek sites. In-house information campaigns will also be launched to regularly communicate the importance of sustainable waste management and ensure compliance with relevant requirements in day-to-day operations.

A further priority is reducing environmental impacts at our production sites. As a result, more than 70 percent of our production sites implemented a recycling program in 2025.

The reuse of decommissioned IT hardware was taken a step further for Körber AG in 2025. Partner AfB[1] refurbished 1,062 IT and mobile devices, of which 60 percent were remarketed following certified refurbishment processes, while the remaining devices were recycled properly. This refurbishment prevented greenhouse gas emissions amounting to 69,168 kg of CO_2 equivalents. This all enables Körber to make a direct contribution to conserving resources and extending product life cycles.

Performance indicators

Performance indicator	Unit	2023	2024	2025
Total waste, non-hazardous	Tons	10,406	14,329	17,555
Total waste, hazardous	Tons	659	698	709
Share of production sites with implemented recycling program	%	81	75	73

ESRS 2 MDR-M

Methodology

MDR-M_77a_77c-d

Systems

Salesforce Net Zero Cloud

Detailed information on the Salesforce Net Zero Cloud system is provided in the section **→ Climate change, Methodology, Systems, Salesforce Net Zero Cloud**.

Additional definitions

Not required.

Performance indicators

Total waste, non-hazardous; total waste, hazardous; share of production sites with an implemented recycling program.

These performance indicators are calculated using the Salesforce Net Zero Cloud system.

[1] AfB ('Arbeit für Menschen mit Behinderung') is a non-profit IT company specializing in certified data erasure, refurbishment and remarketing of used IT hardware.

The following table summarizes the key measures that Körber has implemented or plans to implement to address the Identified impacts, risks, and opportunities related to resource use and the circular economy.

MDR-A_68a-e

Identified impacts, risks, and opportunities[1]	Key measures	Further disclosure requirements	Scope of the measure	Time horizon
Consumption of raw materials	Development of a group-wide Ecodesign Guideline	Group-wide	2025	The Core Members met 19 times; content was aligned and further developed; the policy was drafted.
Cost increases for metals	Further development of the use of wood as a material	Product-specific implementation	2025	The 2025 LCA shows a significant reduction in the product carbon footprint compared to conventional construction methods.
	Pilot implementation of energy measurement in a machine	Pilot at machine level	2025	Pilot implemented; energy data available live; data is available to development for analyses.
	Development of a CO_2e calculation tool for manufactured individual parts	Group-wide	2025	Tool developed and applied; enables calculation of the CO_2e footprint.
	Introduction of a performance-based full-service model 'Full Service Maker' (FSM)	Business Area Technologies	2025	Implementation of the full-service model is underway.
	Use of modular solutions to extend service life	Regional implementation China	2025	Modules used; reduces the need for complete system replacements.
Value chain-related impacts of materials	Pilot project to transition to emission-optimized plastics	Site-specific, product-specific implementation	2025	CO_2e per kg of material reduced by 78%; tests show positive impacts on reliability; contributes to greenhouse gas emission reductions.
Energy savings through the reduction of packaging	Joint pilot project with SCHOTT Pharma & Schreiner Group: further development and market launch of a packaging concept for prefilled syringes without blister packaging	Industry collaboration	2025	Introduced to the market; significant reduction in packaging waste and CO_2e footprint; contributes to transport efficiency and sustainable packaging standards.
Waste generated from own manufacturing processes	Development of an internal digital tool for site-specific collection, analysis, and management of waste data	Group-wide	2025	Tool under development (2025); completion planned for Q1/2026; rollout scheduled for 2026.
	Measures to increase the separate collection rate	Site-specific	2025	Improvement of the separate collection rate in the Business Area Technologies (Bergedorf, Schwarzenbek) to over 90%.
	Expansion of the textile sharing system	Site-specific	Expanded in 2025	In the Business Area Technologies, expansion of the textile sharing system established at the Schwarzenbek site to the Bergedorf site. This reduces disposable paper towels and avoids oil-contaminated hazardous waste.
	Target group-specific training on the waste hierarchy and correct waste separation	Site-specific	Ongoing	In the Business Area Technologies, training will be developed and implemented in 2026 for the Schwarzenbek and Bergedorf sites to raise awareness of and ensure compliance with waste separation in daily operations.
	Establishment of site-specific recycling programs to reduce waste volumes	Site-specific	2025	Over 70% of production sites with an implemented recycling program.
	Reuse of decommissioned IT hardware via partner AfB	Site-specific	Implemented in 2025	1,062 devices processed; 60% remarketed; GHG avoidance of 69,168 kg CO_2e.

[1] A detailed description of the identified impacts, risks, and opportunities is provided at the beginning of this chapter.

Social

ESRS S1

Own workforce

Our employees are a key success factor for Körber's ability to effectively conduct its business activities, create value, and secure long-term growth. We aim to be the employer of choice for all people who currently work for us and those who will do so in the future. The approximately 13,000 employees worldwide make a decisive contribution to implementing the corporate strategy and to the Group's sustainable development.

Körber is committed to a fair, respectful, supportive working environment that enables all employees to perform their tasks to the best of their ability and to develop on both a professional and personal level. This approach is based on responsible employment practices, respect for human rights, and the provision of a safe and healthy working environment.

The Group ensures that employees have access to relevant policies, structured dialog and participation formats, opportunities for skills development and further training, effective occupational health and safety measures, and equal treatment across all organizational units. In this way, Körber enhances its organizational resilience and contributes to the well-being and sustainable professional development of the workforce that underpins the Group's business activities.

ESRS 2 SBM-3

Impacts, risks, and opportunities

ESRS 2 SBM-3_11a i-v_11c_12

As part of the Double Materiality Analysis, one negative impact, one positive impact and one opportunity were identified in relation to the company's own workforce:

As the workforce in a globally operating, technology group manufacturing machines with production sites in twelve countries, manufacturing and assembly employees perform physically demanding tasks and work with machinery, heavy equipment, and large components. This results in an increased risk of occupational accidents, which may lead to negative impacts such as acute injuries, chronic or work-related health impairments, psychological stress and, in severe cases, fatal outcomes. The associated health conditions have a negative impact on the working environment and affect all machine producing Körber companies. They are particularly relevant at sites with elevated risk exposure or in countries with less stringent occupational health and safety regulations and are assessed as medium term relevant.

Professional development and targeted acquisition of new skills allow employees to feel valued, especially if they can successfully apply the knowledge and expertise they have gained in their day-to-day work. This can increase employee satisfaction and motivation and have a positive effect on their living and working conditions. Moreover, ongoing qualification measures broaden employees' professional expertise and interpersonal skills, enhancing their long-term employability. This positive impact occurs in Körber's own operations, is relevant across Business Areas and is assessed as short term in effect.

The positive impact on employee motivation, skills development and identification with the company forms the basis for a business opportunity for Körber. Higher employee satisfaction and stronger identification with the company can increase employee retention and lead to lower staff turnover and recruitment costs. At the same time, established processes and the targeted use of knowledge and skills means tasks are completed more efficiently, thus increasing productivity and strengthening Körber's competitiveness. This opportunity affects all Business Areas and is expected to take effect over the medium term.

ESRS S1-2

Processes for engaging with own workers and workers' representatives

S1-2_27a-d_27e

People make Körber. We therefore promote active dialog and a relationship of trust between the employer, our employees, and their representatives across the Group. Körber is committed to an open, and transparent working environment. This is supported by effective communication in all types of negotiations and consultations, as well as by the exchange of information between the employer, employee representatives, and employees. We are convinced that a respectful and ongoing dialog is the best way for us to shape the working environment at Körber together.

To promote continuous exchange with employees, Körber has established various formats to ensure that employees are informed at all times and are able to actively contribute. For example, the quarterly 'CEO Live Talk' was introduced as a town hall format in 2023 and supplemented by local all hands meetings. Internal and external information is provided via the intranet, which also offers employees the option to use a comment feature to engage in dialog with appropriate experts. These formats exist both at Group level and at the Business Areas level. Furthermore, different exchange formats are used in individual countries, reflecting the respective local legal frameworks and established practices.

Körber also strives for a high level of transparency. For legal reasons and to strengthen mutual trust, the Group informs divisional and local works councils at an early stage and in line with Körber's corporate culture. In companies bound by collective agreements, information and disclosure obligations are governed by the provisions of the respective applicable agreements. The degree of employee involvement varies depending on national legislation and on whether a topic or measure falls under the responsibility of the respective management, works council or trade union. Collective bargaining negotiations, for example, take place at a local level. Cross cutting relevant activities are presented to the HR Council by the Heads of Human Resources (HR).

The frequency of dialog also varies between countries and is aligned with local regulations and needs. Within the framework of the Group Works Council Committee, the Group Works Council is in regular dialog with the Group Executive Board. The meeting of the European Works Council takes place once a year. In addition, the Group Works Council Committee meets regularly with the Group Youth and Trainees' Representation and the Group Representative for Employees with Disabilities to ensure that their interests are adequately taken into account. In the reporting year, for example, a group-wide inclusion framework agreement was adopted together with the Group Representative for Employees with Disabilities, and an annual action plan was approved to further advance the inclusion of people with disabilities. Furthermore, an AI Ethics Council was established in 2024 with the involvement of the Group Works Council, which addresses impacts and issues related to the introduction of artificial intelligence.

Responsibility for ensuring that dialog with employees takes place and that the insights gained are incorporated into the activities of the Körber Group lies with the respective managing directors. They are supported by the HR Managers responsible, which ensures the relevant measures are implemented effectively.

Participation is a key aspect of dialog for us. In cooperation with experts from all areas of the company, the Group provides employee representative bodies with relevant technical expertise and supports them within the framework of information, consultation and co-determination. Körber and its sites maintain continuous exchange with all employee representative bodies to ensure that employees' interests and rights are taken into account in decision making processes.

Co-determination bodies such as the European Works Council and the Group Works Council (Germany) serve as a link between the workforce and company management while providing a platform for employees to raise their interests and needs. To strengthen co-determination rights at international level, an agreement pursuant to section 18 of the European Works Council Act (EBRG) is already in place, supporting structured dialog and group-wide employee involvement.[1]

Körber involves various groups within its workforce, such as trainees and people with disabilities, in discussions on topics including sustainability and human rights. People with disabilities are represented by the Group Representative for Employees with Disabilities. Trainees are represented by the Group Youth and Trainees' Representation, which regularly elects its representatives. Employee representatives and the trade union are also represented on the Supervisory Board of Körber AG.

In addition, the Head of Sustainability of the Körber Group regularly presents sustainability topics to Works Council representatives, thereby reflecting the systematic integration of sustainability into the employee participation framework.

[1]Currently, no global framework agreement with employee representatives exists, as there is no global employee representative body.

Körber provides adequate financial and human resources for dialog with employees. This includes covering statutory and, in part, non-statutory costs for training and meetings of employee representative bodies (for example, the Group Representative for Employees with Disabilities or the Group Works Council). In addition, dedicated positions have been established to promote constructive, trust-based co-determination, including labor relations managers.

ESRS S1-3, S1-17

Processes and channels for remediation and reporting of negative impacts

S1-3_32a-e, S1-17_103c

Körber and its individual companies promote an open corporate culture based on mutual trust. Consequently, the Group provides its employees with clear, accessible channels to raise concerns relating to health, safety, human rights, and work-related matters.

Employees are explicitly encouraged to report potential health and safety risks immediately. For this purpose, clearly defined points of contact are available for questions relating to health, safety and work-related issues. Similarily, employees may contact the designated work safety contacts at Business Area level to obtain further support or to address matters requiring escalation. Furthermore, the group-wide policy ‘Group Guideline Health and Safety’ stipulates that each site or Business Area must appoint a person responsible for health and safety. This person is responsible for implementing local work health and safety processes and ensuring compliance with applicable legal and internal requirements and also serves as the central point of contact for all health and safety-related questions and concerns.

Besides using these points of contact, employees may address work-related concerns to their HR Business Partner. Complaints received by the Employee Services Team are forwarded to the HR Business Partner responsible. Moreover, employees may contact other HR contacts, the Head of Human Resources responsible, their Compliance Officer, or members of the Executive Board.

In addition, employees have access to Körber’s whistleblowing system reporting form on the Group website to submit specific indications of violations of the Code of Conduct. Reports may also be submitted anonymously. If a report received through this channel relates to human rights, the Head of Legal & Compliance Officer forwards it to the HR contact responsible in the respective Business Area and copies to the Human Rights Officer. The HR contact is responsible for reviewing the matter, documenting it, and initiating the necessary measures. Where required, the case is followed up until it has been fully resolved.

Information on the reporting form is provided in a dedicated section on the website, including a direct link. The reporting form also includes a statement on protection against retaliation, confirming that reporting persons do not have to fear adverse consequences. The reporting channel is additionally communicated as part of Code of Conduct training, which is mandatory for members of the Executive Board, first level managers and employees in the areas of sales, procurement and accounting. Employees are informed about the available reporting channels both via the website and through relevant training measures. Further information on the whistleblowing system is provided in the section **➔ Business conduct, ‘Corporate Guideline Code of Conduct’**. In accordance with national legal requirements on the protection of whistleblowers, the Körber Group and its subsidiaries also operate central and local reporting channels for handling potential statutory violations, thereby ensuring effective handling of such matters.

In the reporting year, no incidents or complaints within Körber’s own workforce resulted in fines, penalties or compensation payments.

ESRS S1-1

Policies related to own workforce

S1-1_19_20a_24a-d

The Körber Group’s strategy for its own workforce is based on the conviction that safe working conditions, equal treatment, and respect for human rights are fundamental prerequisites for sustainable business success. By embedding these principles in governance structures and group-wide policies, the Group aims to create a working environment that enables employees to perform their tasks responsibly, develop further, and make an effective contribution to day-to-day operations.

A specific policy on training and skills development is currently being developed in order to further standardize relevant requirements on a group-wide basis. Overall responsibility for implementing the relevant measures in training and skills development lies with the Chairman of the Group Executive Board of Körber AG. The overarching steering of employee development is carried out at Group level and is supported by defined content. HR Business Partners in the Business Areas contribute to the development of cross-cutting training content and formats and ensure alignment with the respective business requirements.

‘Corporate Guideline Code of Conduct’

The ‘Corporate Guideline Code of Conduct’ is a group-wide policy and applies to all Körber employees. It sets overarching standards for ethical conduct, lawful behavior, and respect for human rights within the workforce. The ‘Corporate Guideline Code of Conduct’ forms part of the employment contract and is supported by in-house awareness raising measures, including the use of culture coaches to prevent discrimination and promote respectful behavior in the workplace.

The code defines the fundamental expectations regarding employee behavior and supports the prevention of discrimination, abuse, and other forms of misconduct in the work environment. It explicitly prohibits any form of discrimination, abuse, or other unjustified disadvantage, including discrimination based on gender, age, ethnic origin, skin color, nationality, religion, belief, sexual identity or orientation, marital status, disability, or other legally protected characteristics. Equal treatment also includes equal pay for equal work, the targeted promotion of gender equality, and the inclusion of people with disabilities.

The ‘Corporate Guideline Code of Conduct’ is binding for all sites and functions and forms part of the group-wide processes for managing risks arising from unethical conduct as well as human rights related impacts affecting employees. Further information on content, governance, implementation and monitoring is provided in the section **➔ Business conduct, ‘Corporate Guideline Code of Conduct’**.

‘Policy Statement of the Körber Group on Human Rights and Environmental Risks’

S1-1_20c_21_22, S1-17_104a-b, MDR-P_65a-f

The ‘Policy Statement of the Körber Group on Human Rights and Environmental Risks’ sets out the overarching commitment of the Körber Group to respect and protect human rights within its own workforce. It forms the basis for a structured approach to identifying, assessing and addressing human rights-related risks arising from the Group’s business activities and employment practices. Körber manages these risks through a preventive approach supported by continuous monitoring and by a defined process for identifying, assessing, classifying, and mitigating risks. For Körber’s own workforce, the statement primarily seeks to recognize and prevent potential human rights issues at an early stage by systematically incorporating the relevant aspects into risk management activities.

The risk analysis is carried out annually and covers both Körber’s own operations and the upstream supply chain. It establishes the group-wide framework within which responsibilities, monitoring mechanisms, and continuous improvement processes are embedded. The parties responsible report directly to the Group Executive Board.

Responsibility for implementing the relevant measures regarding human rights rests with the Chairman of the Group Executive Board of Körber AG. The statement applies worldwide to all sites and companies of the Körber Group and is aligned with internationally recognized human rights and labor standards, including:

- the United Nations (UN) Universal Declaration of Human Rights,
- the United Nations Guiding Principles on Business and Human Rights,
- the International Labour Organization (ILO) fundamental principles and rights at work,
- the ILO Tripartite Declaration of Principles concerning Multinational Enterprises, and
- the Ten Principles of the UN Global Compact.

Körber expects all employees to respect and actively promote human rights in line with these guidelines and standards. Further information on scope, governance, monitoring processes and stakeholder engagement is provided in the section **➔ Business conduct, ‘Körber Group Statement on Human Rights and Environmental Risks’**.

In 2025, no cases were reported involving forced labor, human trafficking, child labor or other violations of internationally recognized human rights standards. Accordingly, no fines, penalties or compensation payments arose in the reporting period in connection with severe human rights incidents.

‚Group Guideline Health and Safety‘

S1-1_19_21_23, MDR-P_65a-c

Körber places strong emphasis on preventing occupational health and safety risks through early hazard identification, structured risk assessments,specific employee training, and continuous improvement measures. This commitment is further reinforced by the group-wide Zero Harm pledge, which reflects Körber's vision of every employee returning home safe and healthy. The ‘Zero Harm Culture@Körber’ initiative translates this commitment into concrete practices across all sites and Business Areas.

This initiative helps raise awareness of occupational health and safety while advancing lasting improvements in safe and healthy working conditions. Underpinning it are measures such as regular, role-specific safety training, structured hazard and risk assessments, and systematic follow-up processes aimed at eliminating hazards identified.

If incidents or unsafe working conditions occur, Körber is committed to responding promptly with effective corrective and preventive measures, to restore safe working conditions and prevent recurrence. The overriding objective is to eliminate identified occupational health and safety risks or, where full elimination is not feasible, to put appropriate mitigation measures in place for all those potentially affected. These objectives are supported by complementary local health and safety policies that are aligned with and based on the ‘Group Guideline Health and Safety’.

The substantive development and completion of the ‘Group Guideline Health and Safety’ took place in the reporting year. The formal approval process was completed in January 2026. The guideline is scheduled for rollout across the Group in the first quarter of 2026. The policy is aligned with internationally recognized standards, such as ISO 45001, as well as the applicable local legal requirements, consequently, constitutes a key foundation for the Group’s commitment to human rights and work health and safety. It applies to all operational units in the Körber Group worldwide, including production sites, project sites, and administrative and sales locations. It defines the fundamental principles, responsibilities and objectives for work health and safety at Körber and is implemented in accordance with applicable legal requirements while respecting the rights of employee representative bodies.

At Group level, overall responsibility for health and safety lies with the responsible member of the Executive Board of Körber AG. The responsible Board member receives regular reports within the framework of the quarterly Körber Operations Circle, as well as additional reports as required to ensure strategic alignment, effective board oversight and effective governance of the implementation of measures at all sites. At local level, the respective Senior Vice President or Vice President Operations, Managing Director or Operational Excellence Leaders in the Business Areas bears overall responsibility for implementing and providing support for the programs within their respective areas of responsibility. Each site or Business Area is required to appoint a local Health & Safety Manager or Coordinator who is responsible for implementing the processes and monitoring relevant key performance indicators in line with this policy.

ESRS S1-5

Targets related to own workforce

S1-5_47a-c

Health and safety

In the previous reporting year, Körber set itself the objective of developing a health and safety policy. This objective was achieved in the reporting year when the policy was formally completed in January 2026. On this basis, Körber has set specific targets regarding health and safety in order to further strengthen the preventive approach and ensure consistent management of work health and safety throughout all operational units.

Training and skills development

Körber has defined a target for training and skills development. This target focuses on strengthening leadership capabilities, increasing participation in development programs, and improving transparency and visibility of career paths for employees.

For the reporting year, the objective was to ensure that at least 90 percent of managers participate in the annual voluntary talent management process ‘Global Potential and Succession Management’ (GPS). To continuously advance this process and encourage broad participation among all employees in leadership and key positions, Körber is steadily expanding the associated training measures as well as the supporting reporting and steering processes.

ESRS S1-4, S1-13, S1-14

Actions related to own workforce

S1-4_38a

Körber’s measures focus on maintaining safe working conditions and strengthening employees’ skills and competencies through targeted development programs. The Group continuously advances these measures to ensure compliance with regulatory requirements, strengthen the workforce resilience for the long term, and safeguard all employees’ rights and well-being.

Health and safety

S1-4_38c-d_41_43, MDR-A_68a-e

Employee physical and mental health and safety are the utmost priority for Körber. The Group acknowledges its responsibility to protect employees from accidents and other adverse incidents during working hours – for example, when transporting goods or handling machinery, heavy equipment, and hazardous substances in production. The objective is to create appropriate framework conditions for this purpose.

During the reporting year, Körber rolled out further elements of its strategy, among them a uniform policy for work health and safety. This policy sets out group-wide key performance indicators and standardized communication principles to heighten awareness of health and safety among managers and employees and promote consistent implementation across all sites.

To advance this approach further, health and safety officers were appointed at Business Area level. Their role is to help implement health and safety requirements consistently across the Group and act as contact persons for employees. Overall responsibility rests with the respective site management, while the member responsible on the Executive Board is responsible for strategic governance and oversight at Group level.

To prevent work-related accidents, the Work Health and Safety Officers deployed at Körber’s 27 production sites ensure that both the company and employees communicate, observe, and implement applicable legal requirements, operational rules, and in-house policies. Furthermore, Körber has established work safety committees at all production sites.

Hazard identification and risk assessments in the area of occupational health and safety constitute another key element of Körber’s preventive approach. In 2025, a corresponding risk analysis was carried out at most production sites; it is organized locally and aligned with the respective statutory and collective bargaining requirements. In addition, Körber continued the implementation of a certified occupational health and safety management system in accordance with ISO 45001 at its production sites and plans to introduce corresponding certification at ten additional sites in 2026. Furthermore, a cross Business Area strategy for occupational health and safety management systems (ISO 45001) was adopted by the Operational Excellence Leaders of the Business Areas.

To help monitor and track human rights-related risks in the supply chain as well as within its own organization, Körber introduced the IntegrityNext software back in 2022, which also covers aspects of work safety. A traffic light system is used to identify deviations and initiate appropriate countermeasures. As part of this effort, Körber sent questionnaires to selected sites and their respective managing directors, including sites in high-risk countries with more than 100 employees and an ITUC rating of four or five. Further information on the use of IntegrityNext can be found in the chapter **➔ Workers in the value chain**.

In addition, Körber conducted so called safety inspections during the reporting year. These serve to review working conditions on site and to strengthen compliance with applicable rules and legal requirements. Production managers and health and safety officers conducted the safety inspections together, covering both production and office areas. Each site sets its own boundaries between production and office areas, ensuring that the scope of the safety inspections is consistent with the respective operational conditions.

Beyond these measures, each site is required to conduct a full fire evacuation drill at least once a year. To strengthen emergency preparedness, Körber provides training for designated first responders to ensure that they have the necessary knowledge and skills to respond effectively in emergency situations. Employees receive site-specific training in line with applicable local statutory requirements to promote safety conscious behavior and prevent work accidents. The corresponding training measures are arranged locally and implemented in compliance with the legal requirements at the respective sites.

In addition, Körber's group-wide benefits platform provides various health-related offerings that employees are free to use on an opt-in basis. In the reporting year, employees at numerous Körber sites had access to a range of health-related services offered free of charge. Site specific offerings include, comprehensive health check programs as well as lectures on psychology-related topics and on migraine, chronic headaches, and back pain.

On top of this, individual Körber sites implement additional measures, including occupational health screenings, vaccination programs, sports and fitness activities, nutritional counseling, massage and physical therapy services, and subsidies for local fitness and wellness programs.

Against the background of the global deployment of employees, Körber provides them with services from International SOS. These services are arranged locally and vary in scope, depending on the site, based on risk categories and statutory or collective bargaining requirements. In 2025, Körber also introduced an Employee Assistance Service in Germany, allowing employees to access anonymous support for personal or work-related challenges.

The effectiveness of health and safety measures is assessed using group-wide key performance indicators defined in the 'Group Guideline Health and Safety'. All sites report these key performance indicators on a monthly basis. The analysis and review of the key performance indicators are carried out on a quarterly basis both within the Körber Operations Circle and separately within the individual Business Areas.

Training and skills development

S1-4_40b, MDR-A_68a-e

Körber pursues the objective of enabling employees to access opportunities for development and qualification, from the start of their employment, throughout their entire professional life, and across all career stages. The Group ensures that employees are transparently informed about group-wide activities and their individual development and career opportunities, regardless of whether these topics relate to data security, sustainability, or personal development at Körber.

All group-wide programs for managers are based on Körber's strategy, the leadership principles and the 'House of Sustainability'. The leadership principles are implemented across the Group and form an integral part of management development programs. Körber continuously expands and further develops its training offering in order to embed a sustainable learning culture within the Group. Moreover, all employees are required to participate in mandatory training on respectful interaction, which is also a fixed component in training programs for HR managers.

On this basis, following the successful completion of a pilot phase in the reporting year, Körber is expanding its digital learning offering on the Udemy Business platform. The phased rollout is planned for 2026. The platform gives employees on-demand, round-the-clock access to an extensive, continuously updated catalog of learning content, supporting self-directed, flexible skills development. The objective of this measure is to further strengthen employees' self directed learning capabilities and to improve group-wide access to relevant qualification opportunities.

In addition to the digital learning offering, Körber provides a comprehensive management development program lasting approximately six months for both aspiring and experienced managers. Furthermore, a standardized coaching process has been established in Germany, with detailed information available to employees via the HR portal. Drawing on the findings from the Körber culture project, Körber has further expanded its management development, with training programs placing a greater emphasis on topics such as trust and psychological safety.

To further increase transparency regarding career paths, development opportunities and required competencies, the talent management process 'Global Potential and Succession Management' (GPS) was revised, with implementation planned for 2026. The further development focuses in particular on improved user friendliness, targeted training offerings for relevant user groups, and simplified application and participation options. In addition, the overall user experience is to be improved and the link between development pathways, the respective development steps, and the underlying skill requirements is to be presented more clearly.

The following table provides an overview of the key measures that Körber has implemented or plans to implement to address the identified impacts, risks, and opportunities in relation to its own workforce.

Identified impacts, risks, and opportunities[1]	Key measures	Scope of the action	Time horizon	Progress & results 2025
Workplace accidents	Appointment of health and safety spokespersons for each Business Area	Group-wide	2025	Spokespersons were appointed in all Business Areas; they act as central H&S points of contact and support consistent implementation.
	Introduction of a new group-wide Health and Safety Guideline	Group-wide	2026	Guideline was developed and finalized in 2025; formal approval in January 2026; group-wide rollout planned for Q1 2026.
	Expansion of ISO 45001 certification coverage at Körber sites	Group-wide	2025	Several additional sites have been certified; further certifications planned for 2026.
	Introduction of an Employee Assistance Service in Germany, Austria and Switzerland	DACH region	2025	EAS was introduced in DACH region and now offers anonymous advisory services.
	Mandatory fire evacuation drills at least once per year at each site	Group-wide at every site	Annualy	All sites conduct annual evacuation drills in accordance with local regulations.
	Safety walks: inspections to check compliance with rules and legal requirements to ensure safe and healthy working conditions	Group-wide at every site	Monthly	Safety walks are conducted at all locations; findings flow into continuous improvement measures.
	Regular training for first aider qualification	Group-wide at every site	According to national requirements	Regular training takes place at all sites; availability of qualified first aiders is ensured.
Training and skill development	Enhancement of the talent management process 'Global Potential and Succession Management (GPS)'	Group-wide	2026	Revised GPS process prepared; implementation planned for 2026.
	Continuous further development of training and information offerings	Group-wide	Ongoing	Training content is continuously expanded and updated; supports the group-wide learning culture.
	Introduction of the new self-learning platform Udemy Business	Group-wide	2026	Pilot phase completed; group-wide rollout prepared for 2026.

[1] A detailed description of the identified impacts, risks, and opportunities is provided at the beginning of this chapter.

Performance Indicators

S1-6_50a-d_52

Number of employees by gender

The significant increase in 2025 is attributable to both organic growth in the number of employees and expanded coverage of the performance indicator within the existing system boundaries.

Gender	Unit	2023	2024	2025
Female	Headcount	2,015	2,275	3,203
Male	Headcount	7,546	8,052	10,505
Other	Headcount	n/a	29	1
Not reported	Headcount	n/a	n/a	35

Information on employees by contract type

Type of contract	Gender	Unit	2023	2024	2025
Permanent	Female	Headcount	1,866	2,121	3,042
	Male	Headcount	7,136	7,620	10,075
	Other	Headcount	n/a	29	1
	Not reported	Headcount	n/a	n/a	35
Temporary	Female	Headcount	149	154	161
	Male	Headcount	410	432	430
	Other	Headcount	n/a	0	0
	Not reported	Headcount	n/a	n/a	0
Non-guaranteed hours employees	Female	Headcount	n/a	n/a	0
	Male	Headcount	n/a	n/a	0
	Other	Headcount	n/a	n/a	0
	Not reported	Headcount	n/a	n/a	0
Full-time	Female	Headcount	1,518	1,839	2,444
	Male	Headcount	7,183	7,789	9,634
	Other	Headcount	n/a	29	1
	Not reported	Headcount	n/a	n/a	30
Part-time	Female	Headcount	497	436	759
	Male	Headcount	363	263	871
	Other	Headcount	n/a	0	0
	Not reported	Headcount	n/a	n/a	5

Characteristics of the own employees

Number of employees in countries with 50 or more employees representing at least 10 percent of the total workforce.

Country	Gender	Unit	2023	2024	2025
Germany	Female	Headcount	1,290	1,257	1,470
	Male	Headcount	4,188	3,999	5,010
	Other	Headcount	n/a	0	0
	Not reported	Headcount	n/a	n/a	3
USA	Female	Headcount	n/a	n/a	596
	Male	Headcount	n/a	n/a	1,301
	Other	Headcount	n/a	n/a	1
	Not reported	Headcount	n/a	n/a	6

Employee Turnover

Performance indicator	Unit	2023	2024	2025
Employee turnover	%	9.3	n/a	12.62

Performance indicator	Unit	2023	2024	2025
Number of employees who left the company	Number	689	n/a	1,743

Non-salaried employees

Performance indicator	Unit	2023	2024	2025
Number of non-employees in own workforce	Number	n/a	n/a	0
Number of non-employees in own workforce, self-employed people	Number	n/a	n/a	0
Number of non-employees in own workforce, people provided by undertakings primarily engaged in employment activities	Number	n/a	n/a	583

S1-14_88a-c

Health and safety management

Performance indicator	Unit	2023	2024	2025
Percentage of people in the workforce covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines	%	n/a	23.5	35.2
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	Number	n/a	n/a	0
Number of fatalities because of work-related injuries and work-related ill health	Number	n/a	0	0
Number of recordable work-related accidents in the workforce	Number	n/a	166	45
Rate of recordable work-related accidents for own workforce	Accidents per 1,000,000 working hours	n/a	n/a	2.44
Number of cases of recordable work-related ill health among employees	Number	n/a	n/a	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	Number	n/a	n/a	1,759

S1-13_83b

Average number of training hours

Gender	Unit	2023	2024	2025
Female	Hours	n/a	n/a	6.89
Male	Hours	n/a	n/a	5.48
Other	Hours	n/a	n/a	4.75
Not reported	Hours	n/a	n/a	5.58

ESRS 2 MDR-M

Methodology

MDR-M_77a_77c

Systems

SAP SuccessFactors
SAP SuccessFactors is used in 61 companies within the Körber Group. These companies represent 74 percent of the employees included within the system boundaries of the Sustainability Report.

SAP SuccessFactors Learning
SAP SuccessFactors Learning is used in 103 companies within the Körber Group. These companies represent 97 percent of the employees included within the system boundaries of the Sustainability Report.

K.Excellence – ISO dashboard
The K.Excellence operational excellence initiative has an in-house platform to collect ISO data. This platform is used in 44 companies within the Körber Group and covers 78 percent of the employees included within the system boundaries of the Sustainability Report.

K.Excellence – H&S dashboard
The K.Excellence operational excellence initiative has an in-house platform to collect occupational health and safety (H&S) data. This platform is used in 35 companies within the Körber Group and covers 70 percent of the employees included within the system boundaries of the Sustainability Report.

Additional definitions

All other definitions included in the performance indicators correspond to the definitions in the ESRS standard. Any exceptions are described in the following section.

Other workers
Workers who are not employed by Körber, such as suppliers or customers present at the site.

Performance indicators

Total number of employees
As of 31 December 2025, the total number of employees in the Körber Group (headcount) amounted to 13,252 (prior year: 12,817). This employee figure includes both consolidated and non-consolidated companies in accordance with the financial report. The breakdown of employee numbers presented in this report is based on data collected from multiple systems. The definition of an employee is based on the definition set out in the German Commercial Code (HGB). This means that interns, trainees, managing directors, members of the Executive Board and unpaid absences are not included. As a result, the total headcount reported in the performance indicators (13,744) differs slightly from the employee number reported in the financial report (13,252). The significant increase in employee numbers in 2025 is attributable to both organic growth in the workforce and expanded coverage of the performance indicators within the existing system boundaries.

Number of employees by gender; number of employees by contract type; characteristics of the undertaking's employees – number of employees in countries with 50 or more employees representing at least 10 percent of the total workforce; employee turnover; non-employees
These performance indicators were calculated using a combined approach, based on SAP SuccessFactors and manual data collection for companies outside SAP SuccessFactors. The definition of an employee is based on the definition set out in the German Commercial Code (HGB). This means that interns, trainees, managing directors, members of the Executive Board, and unpaid absences are not included.

The share of persons in the workforce covered by an occupational health and safety management system based on statutory requirements and/or recognized standards or guidelines was calculated using the K.Excellence H&S dashboard.
This performance indicator was calculated based on the K.Excellence H&S dashboard system. The calculation methodology was adjusted: Coverage in 2024 referred exclusively to the share of production sites, but it now reflects the share of employees across all sites. The definition of an employee is based on the definition set out in the German Commercial Code (HGB). This means that interns, trainees, managing directors, members of the Executive Board, and unpaid absences are not included.

Number of fatalities as a result of work-related injuries and work-related illnesses among other workers operating at the undertaking's sites; number of fatalities as a result of work-related injuries and work-related illnesses; number of recordable work-related accidents among the workforce; frequency rate of recordable work-related accidents of the own workforce; number of cases of recordable work-related illnesses among employees; number of working days lost due to work-related injuries as well as fatalities due to work-related accidents, work-related illnesses and fatalities due to work-related illnesses among employees
These performance indicators were collected via the K.Excellence H&S dashboard.

Average training hours
The performance indicator average training hours was calculated based on the system 'SAP SuccessFactors Learning'.

The definition of an employee is based on the definition set out in the German Commercial Code (HGB). This means that interns, trainees, managing directors, members of the Executive Board, and unpaid leave are not included.

All internal online, hybrid, and in-person training courses are counted. External events are not included.

ESRS S2

Workers in the value chain

As the Körber Group, we respect human rights and are committed to ensuring their protection within our own organization as well as throughout our upstream and downstream value chain. Through this commitment, we strive to be a role model within our industry. We require all suppliers to comply with our guidelines and standards on human rights and working conditions, communicate them to their workers[1], to embed them within their own value chains, and to monitor compliance.

In addition, we have established a bi-weekly, group-wide exchange among the sustainability managers of the Business Areas involved in the upstream supply chain. The goal is to ensure group-wide alignment based on a structured agenda that includes risk assessments, development plans, the definition and follow-up of annual targets, the discussion of regulatory requirements with corresponding actions, and the establishment of group-wide standards for supplier audits.

ESRS 2 SBM-3

Impacts, risks, and opportunities

ESRS 2 SBM-3_11a i-v_11c_12

Körber follows a comprehensive approach to respecting and protecting human rights with a particular focus on safeguarding labor rights across the entire value chain. Within the disclosure scope defined by ESRS S2, all workers in the upstream and downstream value chain who may be materially affected by our business activities, products, solutions, services, or business relationships are included, unless otherwise specified.

Potential negative impacts arising from business relationships in the upstream value chain may occur systemically due to geographical and sector-specific risk factors. Particularly relevant are workers involved in raw material extraction and in component manufacturing for the machinery sector. Körber also pays special attention to vulnerable groups and minorities within these categories who may be at elevated risk due to contextual or individual characteristics.

Our risk analysis places particular emphasis on worker groups operating in high-risk countries or high-risk industries (as defined, among others, by IntegrityNext).

As part of the Double Materiality Analysis, three potential negative impacts were identified for workers in the upstream and downstream value chain:

Workers may be exposed to occupational accidents or unsafe working conditions at direct suppliers or customers. Such incidents can negatively affect worker health and, in extreme cases, lead to fatalities. These impacts are short-term in nature and may occur especially in high-risk regions with less stringent occupational safety regulations (for example, Brazil, Malaysia, China, India) and in high-risk industries such as metal and electronics manufacturing or machinery and equipment production. Certain customers also operate in sectors with higher accident rates.

The global metal supply chain, especially indirect suppliers, is complex and often non-transparent. This creates elevated risks of human rights violations, particularly in relation to raw materials such as steel and aluminum and components for machinery manufacturing.

Potential negative impacts related to forced or child labor may occur particularly in the mining and metal processing sector, especially in the extraction of conflict minerals. Due to the high number of actors and differing regulatory frameworks, complete oversight of working conditions is challenging, resulting in systemic risks, especially in early production stages. Forced labor is often associated with severe psychological stress, health issues, and financial hardship for affected workers. Child labor can lead to long-term negative effects such as limited access to education, physical and mental health issues, and social exclusion. The effects of both forced and child labor are relevant for the short term.

ESRS S2-1

Policies related to workers in value chain

Körber ensures respect for human rights, sustainability, and compliance throughout the value chain by implementing binding policies. These include the ‘Körber Group Statement on Human Rights and Environmental Risks’, the Körber ‘Group Supplier Code of Conduct’, and the ‘Group Guideline Sustainability in Procurement & Supply Chain Management’. These documents define clear requirements for suppliers and internal processes, including respect for labor rights, environmental protection, and anti-corruption measures. Violations are consistently pursued and may result in the termination of business relationships with suppliers.

‘Group Guideline Sustainability in Procurement & Supply Chain Management’

S2-1_14_17c_18, MDR-P_65a-f

This Group guideline aims to create sustainable and transparent supply chains and use clear processes and monitoring to ensure the measures are effective. It integrates sustainability criteria across the entire supplier lifecycle and establishes group-wide selection and evaluation standards in the areas of environmental, social, and governance (ESG). There is a strong focus on the continuous monitoring and reduction of CO_2e emissions as well as the fulfillment of legal due diligence obligations. This also includes the prevention of forced and child labor.

The scope of application extends to all Körber Group activities in the upstream supply chain and to all regions. Depending on proportionality criteria, certain suppliers may be excluded from detailed assessments.

The Group function Körber Procurement & Supply Chain Management (P&SCM) is responsible for implementation. Employees in the P&SCM function complete mandatory training at least every two years. In the Business Areas, the local heads of Procurement and Supply Chain Management are responsible for compliance and operational management.

The guideline complies with external standards and legal frameworks. These include:
- United Nations (UN) Guiding Principles on Business and Human Rights
- International Labour Organization (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy
- Greenhouse Gas (GHG) Protocol
- German Supply Chain Due Diligence Act (LkSG)

When developing the guideline, Körber took the interests of key stakeholders into account, especially those of internal Business Areas and suppliers with the aim of establishing requirements that strike a balance between practicability and risk mitigation.

In practice, suppliers are addressed through the Körber ‘Group Supplier Code of Conduct’, contractual purchasing conditions, and training programs. Supplier monitoring is conducted through standardized ESG self-assessments using the IntegrityNext platform. Furthermore,, at least one risk analysis is conducted per year, along with annual and ad-hoc audits, as well as documented improvement plans with a focus on A-suppliers[2] and high-risk areas. Prioritization follows a risk-based approach and considers the level of influence.

[1] In this report, the terms employees, labor, and workers are used synonymously in the value chain. They consistently refer to all persons who are active along the value chain, regardless of the specific labor law arrangement.
[2] A suppliers refer to the group of the largest suppliers accounting for 80 percent of the annual procurement volume.

In cases of identified violations, a structured non-conformity management process applies. This includes blocking further orders until the violation has been remedied, documented corrective measures, and if no correction occurs the orderly termination of the supplier relationship. Cases are reported to the responsible functions within P&SCM and documented in line with legal due diligence obligations. The guideline is continuously reviewed and further developed in response to new legal requirements or market conditions to ensure ongoing effectiveness and future viability.

‘Code of Conduct for Suppliers of the Körber Group’

S2-1_14_17 a-c_18_19, MDR-P_65 a-b_d_f

The ‘Code of Conduct for Suppliers of the Körber Group’ defines binding minimum requirements for direct suppliers and is an integral part of every purchase order. The requirements are based on international frameworks, including:

- United Nations (UN) Universal Declaration of Human Rights
- UN Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- The Ten Principles of the UN Global Compact

The ‘Code of Conduct for Suppliers of the Körber Group’ ensures that suppliers respect human rights, uphold high ethical standards, and comply with applicable laws. This includes the prohibition of child and forced labor, adherence to fair working conditions, and recognition of freedom of association. Discrimination, harassment, and all forms of unfair treatment are prohibited. Compliance with ILO labor-time standards is mandatory.

The code also includes clear environmental protection requirements. Suppliers must comply with all applicable environmental, health, and safety regulations, use resources responsibly, and reduce emissions and waste. The development and use of environmentally friendly technologies is explicitly encouraged.

Further requirements include compliance with regulations on conflict minerals, protection of company assets, combating corruption and money laundering, and adherence to export control and sanctions laws. Suppliers must ensure that these standards are also upheld within their own supply chains.

Suppliers are responsible for implementing these requirements, while Körber monitors compliance through annual and ad-hoc audits and ESG assessments using IntegrityNext. In the event of violations, Körber takes appropriate action, up to and including termination of the business relationship.

A confidential whistleblowing system is available to promote transparency and ensure compliance. Both suppliers and other workers in the value chain have access and can report potential violations anonymously. All reports are reviewed and fed into the structured remediation process. Further details on the whistleblowing system can be found in the chapter **➔ Business conduct**. The ‘Code of Conduct for Suppliers of the Körber Group’ is reviewed annually and adapted to new legal requirements or market conditions to ensure its continued effectiveness.

‘Policy Statement of the Körber Group on Human Rights and Environmental Risks’

Körber is committed to ensuring respect for human rights across the entire value chain. This includes not only its own employees but also workers employed by suppliers and business partners. Körber expects all partners to implement appropriate measures to prevent and address human rights violations, and to embed Körber’s standards throughout their own operations and upstream value chains. In doing so, we jointly contribute to fair working conditions and responsible corporate governance. Further details on the protection of human rights and the adherence to ethical standards can be found in the chapter **➔ Business conduct**.

ESRS S2-2

Processes for engaging with value chain workers

S2-2_22a-d

The perspectives of workers in the value chain are incorporated at Körber through collaboration with suppliers within the risk management processes and are therefore indirectly considered in decisions for managing potential impacts. Engagement takes place at two points in time: during the initial human rights risk analysis and during the annual risk assessments carried out via the IntegrityNext platform.

In addition, the responsible supplier manager at Körber contacts suppliers with identified high-relevance risks and works with them to develop appropriate action and development plans to mitigate risks. The effectiveness of engagement is evaluated based on the results of supplier risk assessments in IntegrityNext. Improved risk classifications and advances in development plans signal how effective the measures are. 314 development plans were created and 83 successfully completed during the reporting year.

Operational responsibility for ensuring these processes lies with a member of the Körber Group Executive Board, while implementation is carried out by the respective supplier managers. Körber currently has no global framework agreements with national or international trade unions regarding procedures for involving workers in the value chain.

ESRS S2-3

Processes and channels for remediation and reporting of negative impacts

S2-3_27a-d_28

When violations of human or labor rights within our value chains are reported and investigated, the type of remediation depends on the specific case. The parties responsible, consisting of the Compliance Officer from the respective Business Area, the Business Area management, the Supplier Manager responsible, the Head of Procurement & Supply Chain Management, Körber Legal, Insurance & Regulatory Affairs, and, if necessary, the Chief Procurement Officer (CPO) and a member of the Executive Board determine appropriate measures to deal with the violation. The most severe measure may include the termination of the business relationship. A predefined catalog of measures does not exist, as remediation is specifc to each case.

Körber provides a group-wide whistleblowing system that offers a unified reporting channel for raising concerns or reporting violations across the entire value chain network. Further details on functions, data protection, and processes are described in the chapter **➔ Business conduct**. Accessibility is ensured through various measures, including references in the ‘Code of Conduct for Suppliers of the Körber Group’, on the company website, and information included in every supplier order confirmation. These measures enable workers in the value chain to become familiar with and understand our structures and processes.

All incoming reports are treated confidentially and carefully reviewed. If a report is substantiated, appropriate measures are taken to impose sanctions and prevent similar violations in the future. All employees responsible for handling reports have the necessary expertise to ensure the process remains confidential.

ESRS S2-5

Targets related to workers in the value chain

S2-5_42a-c, MDR-T_80

Körber pursues the strategic objective of increasing transparency regarding suppliers’ ESG practices in order to continuously minimise actual and potential adverse impacts on workers in the value chain. This objective is underpinned by established risk analysis and risk mitigation processes within the P&SCM function. Körber aims to monitor at least 90 percent of the relevant procurement volume annually through ongoing ESG self-asessments conducted by suppliers. P&SCM tracks progress towards this target and establishes what measures are required. IInsights gained from implementing these measures, as well as potential improvements, are systematically evaluated at the end of the year and fed into the further development of processes. Detailed information on the target and its implementation is provided in the section **➔ Strategy, Overview of the sustainability targets**.

ESRS S2-4

Actions related to workers in value chain

S2-4_32a-d_33a-c_35_36_38, MDR-A_68a-e

Körber has implemented various actions to prevent material adverse impacts on workers in its value chains. This includes risk analysis aimed at identifying potential risks to workers. The risk analysis follows a structured approach. For manageable suppliers with a relevant annual procurement volume exceeding EUR 5,000, a country and industry risk assessment is conducted, while for suppliers with a volume exceeding EUR 10,000 a detailed risk assessment is carried out via the IntegrityNext platform. The results of the assessments are visualized on the IntegrityNext platform using a traffic light system, which makes deviations transparent and enables prompt, targeted corrective action. In the event of red traffic lights or incomplete questionnaires, the Supplier Manager responsible is involved. A development plan is drawn up together with the supplier that defines specific measures to improve working conditions and ensure compliance with international labor standards. Körber monitors more than 9,700 suppliers worldwide for country and industry risks on the IntegrityNext platform and individually assessed more than 5,900 suppliers using questionnaires during the reporting period.

Körber uses audits as well as the group-wide whistleblowing system to identify and remedy actual adverse impacts. Further details on the whistleblowing system are provided in the chapter ➔ **Business conduct**. The type of corrective measure depends on the violation concerned and is determined on a case-by-case basis.

Beyond risk mitigation, Körber implements initiatives to promote responsible practices among suppliers. One example is the digital supplier town hall meeting held in October 2025, which focused on sustainability topics and climate responsibility.

Through the overall set of measures described, Körber contributes to preventing material adverse impacts on workers in the value chain. Körber reviews how effective the measures are. This includes ongoing assessment of whether measures defined in development plans are being implemented, as well as an annual internal review conducted by P&SCM.In-house capacities are strengthened through training for P&SCM employees, which takes place every two years. In the event of staff changes, new staff members are put in charge are appointed to ensure continuity.

No severe human rights violations or incidents were identified in the value chain during the reporting period.

Management of human rights-related risks is clearly structured at Körber. P&SCM monitors risk management in the upstream value chain, while the Human Rights Officer is responsible for implementing the German Supply Chain Due Diligence Act within Körber. This role is supported by the AGG (General Equal Treatment Act) Officer at Körber AG and the Chief Human Resources Officer. All report to the member of the Executive Board responsible for sustainability.

The following table summarizes the key measures that Körber has implemented or plans to implement to address the Identified impacts, risks, and opportunities relating to workers in the value chain.

MDR-A_68a-e

Identified impact, risk, and opportunities[1]	Key measures	Scope of actions	Time horizon	Progress & results 2025
Physical health risks **Occurrence of forced labor among suppliers beyond the first tier** **Occurrence of child labor among suppliers beyond the first tier**	Risk management in the supply chain • Risk analyses, country and industry-specific risk assessments, and detailed supplier assessments on IntegrityNext platform • Integration of human-rights requirements into procurement processes	Threshold values: • > €5,000 relevant annual purchasing volume = screening • > €10,000 relevant annual purchasing volume = detailed risk assessment based on ESG self-assessment (IntegrityNext)	Ongoing	Implemented in the reporting year: • Ongoing monitoring of > 9,700 suppliers worldwide (country and industry risks) • Assessments conducted for > 5,900 suppliers in the reporting period
	Risk mitigation and corrective measures • Action and development plans with suppliers • Whistleblowing system, supplier audits, and case-related measures (up to suspending the business relationship)	• Suppliers with identified risks (based on risk analyses) • Actual negative impacts: identification via whistleblowing system and audits	Reactive, until the action is completed	314 development plans were created and 83 were successfully completed In the reporting year

Performance Indicators

Performance indicator	Unit	2023	2024	2025
Percentage of the relevant procurement volume through ESG self-assessments	%	94	91	93

ESRS 2 MDR-M

Methodology

MDR-M_77a_c_d

Systems

IntegrityNext

IntegrityNext is used in 75 companies within the Körber Group. These companies represent 78 percent of the employees included within the system boundaries of the Sustainability Report. Currently[2], 9,757 suppliers are monitored on the platform, of which 5,923 have completed an ESG self assessment.

Additional definitions

Relevant suppliers for IntegrityNext

The group of relevant suppliers comprises all suppliers with a procurement volume exceeding 10,000 euros. Excluded are non-controllable external creditors (for example, insurance companies, industry associations and freelancers), regardless of their procurement volume.

Performance indicators

Share of relevant procurement volume covered by an ESG self assessment

This performance indicator is calculated using the IntegrityNext system. A self assessment is defined as either completion of the IntegrityNext questionnaire or an active EcoVadis rating.

[1] A detailed description of the Identified impacts, risks, and opportunities is provided at the beginning of this chapter.
[2] As of 11.02.2026

Governance

ESRS G1

Business conduct

We act responsibly and in compliance with the law in all markets where we operate. A core element of our approach is respect for and protection of human rights, which we view as a fundamental prerequisite for ethical and sustainable corporate management.

ESRS 2 SBM-3

Impacts, risks, and opportunities

As part of the Double Materiality Analysis, a potential positive impact related to corporate conduct was identified:

Digitalization of the supply chain significantly helps enhance transparency and improve reliability and resilience throughout the value chain. Körber uses digital solutions such as IntegrityNext within its own supply chain to boost integrity. Moreover, the Körber Business Area Supply Chain develops digital solutions that help customers build robust, transparent supply chains. Close collaboration with suppliers and customers combined with these digital solutions ensures early identification and systematic mitigation of risks such as corruption, unfair competition, and unequal treatment of workers. This can potentially contribute to improved working conditions for workers in the upstream value chain.

This positive impact is relevant for the short term and applies to both the machine-producing Körber companies and the software companies, particularly in the Business Area Supply Chain. The impact is not limited to a specific geographic location.

ESRS G1-1

Policies related to business conduct and corporate culture

G1-1_7_10a

Körber promotes an open, transparent corporate culture based on mutual trust, which encourages all stakeholder groups to raise any compliance concerns without fear of retaliation. We provide easily accessible, confidential reporting channels as well as accompanying initiatives to ensure that everyone feels empowered to report concerns. For this purpose, we offer several options to report compliance violations, including an anonymous contact form on the official Körber website, the central internal reporting office, as well as contacting supervisors, local management, or the relevant Compliance Officer. This flexible structure allows employees to choose the method they trust most and ensures effective processing of reports. Compliance training ensures that all employees are familiar with reporting procedures, whistleblower protection, and legal requirements. Whistleblowers are protected under the German Whistleblower Protection Act and the EU Directive 2019/1937, which prohibit retaliation, discrimination, or harassment and underscore our commitment to a safe, supportive environment.

‘Policy Statement of the Körber Group on Human Rights and Environmental Risks’

MDR-P_65a-f

The ‘Policy Statement of the Körber Group on Human Rights and Environmental Risks’ reaffirms our commitment to protecting human rights and upholding the highest ethical standards. We integrate processes for identifying, analyzing, assessing, and mitigating risks related to human rights and the environment into our risk management system, and conduct assessments and training. Our goal is to identify potential risks at an early stage and address them effectively. We continuously monitor risks and adapt flexibly to new challenges, while reviewing and improving the effectiveness of existing measures. Our commitment applies to all locations and companies in the Körber Group worldwide.

Responsibilities for risk monitoring are clearly defined and assigned to designated officers, who report directly to the Executive Board. We adhere to internationally recognized principles and standards, including:

- United Nations (UN) Universal Declaration of Human Rights,
- UN Guiding Principles on Business and Human Rights,
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work,
- ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy,
- The Ten Principles of the UN Global Compact.

We promote open dialog with our stakeholders to drive sustainable development. Our customers, suppliers, and partners contribute to the success of the Körber Group by acting responsibly, adhering to international human rights standards, and dealing with violations. Our Körber ‘Group Supplier Code of Conduct’ requires respect for human rights and includes compliance reviews. If suppliers fail to comply, business relationships may be terminated. Further details on the Supplier Code of Conduct can be found in the chapter **→ Workers in the Value Chain**.

Our ‘United Nations (UN) Universal Declaration of Human Rights’ is accessible to the public on our corporate website for external stakeholders. It allows stakeholders to review our approach to human rights and environmental responsibility and serves as a reference point for evaluating our performance and commitment.

‘Corporate Guideline Code of Conduct’

G1-1_10e_10g, MDR-P_65a-d_65f

The Körber Group's corporate culture is anchored in our Code of Conduct, which protects the interests of our stakeholders and promotes transparency, fairness, and safety. This binding policy applies to all employees and sets clear standards to prevent corruption, bribery, fraud, money laundering, anti-competitive practices, and conflicts of interest, as well as to ensure information security and respect for human rights. It strictly prohibits discrimination, child labor, and forced labor, thereby strengthening the dignity of all individuals. Compliance with the policy is managed by the Chief Compliance Officer of the Körber Group together with the Compliance Officers in the Business Areas. Annual reporting lends further support to this process, functioning as a tool for monitoring effectiveness and ensuring transparency. The Code of Conduct is aligned with global principles, including:

- United Nations (UN) Universal Declaration of Human Rights,
- UN Convention against Corruption,
- The Ten Principles of the UN Global Compact.

The Code is available on our corporate website in eleven languages and ensures integrity and professionalism throughout the company. All internal and external stakeholders can report violations of the Körber Group Code of Conduct, including issues related to human rights, corruption, fair competition, and protection of assets. To support this, Körber provides a contact form on its official website that allows individuals to report concerns anonymously, with confidentiality and protection against retaliation assured. When a report is submitted, it is converted into an encrypted message sent to Körber AG's Compliance Counsel (Körber Legal, Insurance & Regulatory Affairs), ensuring that all information remains protected from unauthorized access. To safeguard privacy, the system deletes submitted data after processing each report. As the operator of the website, Körber AG only receives details regarding the name of the internet provider, the IP address, and time of access. This approach complies with data protection regulations, minimizes the risk of data breaches, and underscores our commitment to confidentiality.

After receiving a report, the Compliance Counsel conducts a preliminary review and then forwards the report to the relevant Compliance Officer or, in the case of human rights violations, to the Human Rights Officer. When a legal assessment is required, the Compliance Officer works closely with the Corporate Legal Department to clarify all legal implications. Internal Auditing is regularly involved in further fact-finding to conduct a detailed, impartial investigation, during which all relevant facts and evidence are thoroughly reviewed.

If the Compliance Officer responsible concludes that there were reasonable grounds for suspecting a breach of the compliance regulations, the decisions on measures and sanctions as well as their implementation fall within their responsibility. The Compliance Officer monitors the implementation of such measures to ensure that violations are remedied and future risks

minimized. In severe cases, the Chief Compliance Officer is consulted. The Corporate Legal Department as well as the Business Area or company management must be involved. Such consultations are designed to safeguard the company's integrity and high compliance standards.

Körber places particular emphasis on ethical conduct and supports this through a comprehensive training program. For the Executive Board, the first management level, and employees in sales, procurement, and accounting, mandatory compliance training is required every 24 months. Training is delivered using a tailored e-learning program covering key topics such as the Code of Conduct, antitrust law, and anti-corruption. The program ensures that employees are well-informed and able to navigate regulatory requirements confidently. It fosters a culture of integrity and transparency.

ESRS G1-2

Management of relationships with suppliers

The sustainable management of our global supply chains is not only a legal obligation but also an expression of active corporate responsibility. We act out of conviction and see this as a strategic competitive advantage. Our 'Group Guideline Procurement' & the 'Group Guideline Sustainability in Procurement & Supply Chain Management' form the foundation of this approach.

'Group Guideline Procurement'

MDR-P_65a-c_65f

The 'Group Guideline Procurement' ensures efficient, timely procurement, as well as professional contract design by the Körber companies. It strengthens global competitiveness and ensures uniform processes. Furthermore, it supports collaboration, defines clear criteria for supplier management, and enforces high quality and ethical standards.

The guideline is binding for all Körber employees involved in the procurement process. It provides a clear, standardized framework for procurement, negotiation, and contract management across all Business Areas, Körber AG, and majority-owned companies. This ensures efficiency, consistency, and compliance with ethical business practices worldwide.

The Group function Körber Procurement & Supply Chain Management (P&SCM) reports directly to the Körber Group Executive Board. This clear structure ensures that the Group's top management is closely involved in P&SCM activities and strengthens strategic alignment and oversight. The reporting line promotes transparency, identifies inefficiencies, and consistently aligns the department with the Group's overarching goals.

This direct connection enables rapid adaption to market development, supports innovation, and ensures high efficiency standards contributing to the long-term global competitiveness of P&SCM processes.

The Körber intranet serves as the central source of information for employees and provides consolidated content related to P&SCM across the Körber Group.

'Group Guideline Sustainability in Procurement & Supply Chain Management'

G1-2_12_15a-b

The 'Group Guideline Sustainability in Procurement & Supply Chain Management' aims to build sustainable, transparent supply chains. It integrates sustainability criteria throughout the entire supplier lifecycle and promotes supplier selection based on environmental criteria, social responsibility, and ethical business practices. Further details on the 'Group Guideline Sustainability in Procurement & Supply Chain Management' can be found in the chapter **→ Workers in the Value Chain**.

ESRS G1-2, G1-6

Payment practices

G1-2_14

Reliable, fair payment practices form part of our business ethics. By fulfilling financial obligations on time, we strengthen the trust of suppliers and partners and create the basis for long-term, sustainable cooperation. These principles are set out in our 'Group Guideline Supplier Payment', which ensures transparency, consistency, and compliance in all transactions.

We aim to make payments on time and support the financial stability of small and medium-sized enterprises (SMEs), defined as companies with fewer than 250 employees and an annual turnover of less than 50 million euros. Invoices are generally paid on the agreed due date or on the next business day if the due date falls on a weekend or public holiday. Payment terms are based on the invoice date and contractual agreements.

'Group Guideline Supplier Payment'

G1-6_31_33b_33d, MDR-P_65a-b_65d

The 'Group Guideline Supplier Payment' establishes standardized, transparent payment conditions for all Körber entities to ensure fairness and consistency in financial transactions. By defining clear payment terms, the guideline promotes trust and reliability among suppliers and business partners. It ensures that all transactions comply with our commitment to integrity, legal requirements, and operational efficiency.

We have implemented corresponding processes to ensure timely recording of invoices in each entity's ERP system. Prompt, accurate recording is essential for tracking and adhering to payment deadlines. The payment terms derived from our Group policy are aligned with the EU Directive on combating late payment in commercial transactions (EU 2011/7). The guideline allows for a standard payment term of 60 days net from the date of invoice receipt for all Körber companies. While this is the default regulation, the guideline also considers country-specific laws to ensure compliance with local requirements.

Our key performance indicator for monitoring payment deadline is the metric Days-to-Pay (DTP), which measures the time between invoice posting and payment. By continuously monitoring DTP relative to the defined payment terms, we ensure timely payments, strengthen supplier trust, and maintain transparency in our financial processes. Körber calculates the average payment time using detailed invoice data to ensure accuracy.

ESRS 2 MDR-T

Targets related to management of relationships with suppliers and payment practices

MDR-T_80

Körber aims to continuously strengthen its relationships with suppliers through fair, transparent, timely payment practices. These efforts align with our overarching sustainability goals and ethical business principles.

As part of the digitalization of the supply chain, Körber has set the objective of increasing transparency regarding the ESG practices of suppliers. Körber's goal is to monitor at least 90 percent of the relevant purchasing volume annually through ongoing ESG self-assessments conducted by suppliers. Detailed information on our targets and their implementation can be found in the section **→ Strategy, Overview of the sustainability targets**.

ESRS 2 MDR-A

Actions related to the management of supplier relationships and payment practices

MDR-A_68a-e

To increase transparency and efficiency in the supply chain, Körber consistently uses digital solutions within procurement. A central tool is the platform IntegrityNext, which systematically records, monitors, and evaluates sustainability and compliance information from suppliers. This ensures that valid, current data is available throughout the Group, providing a solid basis for assessing suppliers.

In addition, Ivalua and the Dun & Bradstreet database are used. Ivalua is the group-wide procurement platform. This platform embeds IntegrityNext's sustainability criteria directly into

[1] Defined as a company with fewer than 250 employees and annual revenue of less than 50 million euros.

the procurement process, ensuring that the relevant information is included in award decisions in a structured, transparent way. Dun & Bradstreet complements this solution with comprehensive risk and credit assessments of suppliers. With these digital tools, Körber creates a fully data-driven framework for managing its supply chain, boosting transparency, perfecting risk management, and elevating sustainability assessment.

The following table summarizes the key measures that Körber has implemented or plans to implement to address the Identified impacts, risks, and opportunities related to corporate conduct.

MDR-A_68a-e

Identified impacts, risks, and opportunities[1]	Key measures	Scope of actions	Timehorizon	Progress and results 2025
Management of relationships with suppliers	Transparency through continuous digital supplier assessments according to ESG criteria	Körber Procurement	Ongoing	The use of the IntegrityNext platform significantly enhances transparency regarding all relevant supplier information. This encompasses, in particular, sustainability and compliance data, which are collected centrally, monitored, and analyzed.
	Integration of ESG and risk criteria into the procurement process	Körber Procurement	Ongoing	By utilizing Ivalua, sustainability information within the procurement process becomes more transparent and is integrated into the process on a well-founded basis. The additional integration of Dun & Bradstreet incorporates supplier risk and credit assessments.

Performance Indicators

G1-6, 33 a-c

Performance Indicator	Unit	2023	2024	2025
Average number of days that Körber requires to settle an invoice (starting from the contractual or statutory payment due date)	Days	n/a	47	47
Number of court proceedings currently pending against Körber due to late payment.	Number	n/a	0	0
Percentage of payments made in accordance with standard payment terms[2]	%	n/a	n/a	52

ESRS 2 MDR-M

Methodology

MDR-M_77a_77c-d

Systems

Ivalua

Ivalua is used in 29 Körber Group companies. These companies represent 68 percent of the employees included within the scope of the Sustainability Report.

IntegrityNext

Detailed information on the IntegrityNext system can be found in the chapter **→ Workers in the Value Chain**.

SAP Analytics Cloud (SAC)/Days to Pay (DTP)

DTP data within SAP Analytics Cloud (SAC) covers 53 Körber Group companies. These companies represent 73 percent of the employees included within the scope of the Sustainability Report.

Dun & Bradstreet

Supplementary system for supplier risk and credit assessments.

Additional Definitions

Not required.

Performance Indicators

Average number of days Körber requires to settle an invoice (from the date on which the contractual or statutory payment period begins)

This performance indicator is calculated based on invoice data from the SAC/DTP system. It is an aggregated, weighted average value.

Number of legal proceedings currently pending due to late payments

This performance indicator is based on all cases known to Körber Group Legal that are classified as significant matters under the Group Legal Policy.

Percentage of payments made in accordance with standard payment terms

This performance indicator is calculated using invoice data from the SAC/DTP system. It represents an aggregated, weighted average.

Share of relevant purchasing volume covered by an ESG self-assessment

This performance indicator is calculated using IntegrityNext. A self-assessment includes the completion of the IntegrityNext questionnaire or an active EcoVadis rating.

[1] A detailed description of the identified impacts, risks, and opportunities is provided at the beginning of this chapter.
[2] The Group Guideline Supplier Payment defines standard payment terms as either agreements with a discount or a payment term of at least 60 days net. 48 percent of our settled invoices (as a percentage of total revenue) relate to invoices with agreed net payment terms of less than 60 days. Shorter payment terms are deliberately applied, particularly for SMEs, so as not to disadvantage them.

Entity-specific

Cyber security

A responsible approach to handling information is of great importance to our employees and business partners. To meet this responsibility, we are continuously strengthening our information security with a clear understanding that Cyber security is a central and indispensable component of our Information Security Management System (ISMS).

Ongoing digitalization increasingly connects private, professional, and business environments. This interconnectivity creates significant opportunities for technology groups such as Körber, but also increases exposure to risks, particularly a heightened vulnerability to cyber-attacks. We are fully aware of these threats and constantly invest in our ability to prevent and defend against cyberattacks, maintain operational capabilities during disruptions, and proactively mitigate future risks. Strengthening resilience to cyber threats is key to ensuring that the Körber Group remains secure and future-ready. The global threat landscape has made cyberattacks a pervasive issue, leading to increasingly strict legislation worldwide to protect critical infrastructures, organizations, and companies. For us, compliance with these regulatory requirements is both a matter of course and a proactive contribution to protecting the Körber Group, our customers, and our partners from cyber risks.

ESRS 2 SBM-3

Impacts, risks, and opportunities

As part of the Double Materiality Analysis, we identified a major risk associated with Cyber security:

Cyber security incidents at Körber sites constitute a major risk because they can lead to revenue and profit losses due to production downtime or business disruptions. In typical scenarios, such outages can last up to three weeks, during which no machinery can be shipped, and no software can be developed or updated. Even after operations resume, interactions with customers may remain significantly restricted due to ongoing security concerns.

This risk is relevant in the short term and primarily affects Körber's own operations, while potentially having direct implications for customer projects and processes. The risk is not limited to any specific geographic region and applies across all affected parts of the Group's value chain.

ESRS 2 MDR-P

Strategy and management of Cyber security threats

Information security and Cyber security are key elements of our corporate strategy. They are anchored in our 'House of Sustainability' and defined within Group policies.

'Group Information Security Policy'

ESRS 2 MDR-P_65a-f

The 'Group Information Security Policy' forms the basis of our Information Security Management System (ISMS). It is specified for information management, IT infrastructure security, application security, identity and access management, Cyber security and Operational Technology (OT) security for production IT. The principles of information security and the ISMS align with our corporate values and relevant best practices. In the reporting year, the ISMS was not only certified according to the globally recognized ISO 27001:2022 standard, but also received a Platinum rating from the independent rating agency CyberVadis.

The policy integrates proactive risk management and includes defined controls based on internationally recognized standards. Our security architecture incorporates three key perspectives: corporate requirements, customer expectations, and market dynamics to ensure resilience and the secure handling of customer data. This commitment protects data while strengthening trust and operational excellence across all Business Areas. The policy applies to all information processed within the organization, as well as to all data processed for or on behalf of customers and partners.

The Chief Executive Officer (CEO) of the Körber Group, supported by the Group Chief Information Officer (CIO) and the Group Chief Information Security Officer (CISO), oversees the establishment of the information security organization and the definition of roles and responsibilities at Group level. They ensure compliance with regulations, oversee governance, and drive strategic initiatives to ensure robust security standards across the organization.

Körber aligns its information security policy and processes with independent audits and certifications according to globally recognized standards such as ISO 27001:2022.

The policy requires Group companies to implement and maintain appropriate security levels, manage information according to its risk classification, and establish suitable organizational structures in the Business Areas to meet the requirements of information security. It also defines procedures to support employees in implementing these policies effectively. The Körber intranet serves as a central information resource for employees and provides consolidated information on information security across the Körber Group.

'Group Guidelines on Cyber security'

ESRS 2 MDR-P_65a-f

The 'Group Guideline Cyber security' defines the minimum requirements for establishing an organizational and operational framework to prevent, detect, and respond to Cyber security incidents. Cyber security includes all threats that exploit information technology to gain access to internal or confidential information, disrupt services, or cause harm to the Körber Group, its customers, or partners.

The guideline applies to both external and internal attacks, regardless of whether they are targeted, accidental, or unintentional. It is binding for all Group entities, irrespective of whether individual steps are outsourced or performed by other Group companies or third parties. The guideline is aligned with internationally recognized standards and best practices, including ISO 27001, NIST Special Publications (SP 800-30 and SP 800-61), and guidance from the SANS Institute. These frameworks form the foundation of our approach to Cyber security management and incident response. The Körber intranet serves as the central source of information for all employees to access the Group guideline.

The Group CISO is responsible for developing the Group guideline and defining central requirements. Key responsibilities include assisting process implementation, providing resources to remediate vulnerabilities, coordinating the response to incidents, assessing overall cyber risk, and monitoring compliance with the guideline. The Cyber Incident Response Team (CIRT) coordinates the response to significant incidents, led by the CISO or a designated deputy. The CIRT brings together technical experts and authorized decision-makers at both Group and local levels. It manages internal communication and initiates all necessary actions in the event of incidents. Data protection officers are involved in cases where personal data is affected to ensure compliance with legal requirements. Works councils safeguard employee rights during investigations. External partners for digital forensics and incident response (DFIR) are available on standby worldwide to provide support for mitigation measures.

Founded in 2020, the Cyber Defense Center (CDC) operates around the clock, with its specialists monitoring our systems for potential anomalies and suspicious information flows. Since 2023, the CDC has monitored more than 80 percent of the IT infrastructure. Despite ongoing acquisition projects and growth initiatives, we were able to exceed this level significantly in the reporting year, reaching more than 90 percent of monitored infra-

structure. The business-critical areas for the Group are covered fully and therefore protected by the CDC. Components and security-related activities are monitored in our central Security Information and Event Management (SIEM) system. In the event of a security incident, we are able to provide a prompt, targeted response using our security systems.

‘Körber Cyber Incident Response (CIR)’-System

ESRS 2 MDR-P_65a

We developed the CIR System to strengthen organizational resilience, providing a structured approach to Cyber security that delivers timely prevention, detection, response, and recovery. Thanks to continuous monitoring, incident analysis, and verification of implemented remediation measures, the process minimizes risks, enhances resilience, and safeguards the integrity of critical infrastructures. The process not only tackles immediate threats but also incorporates lessons learned to improve future security measures on a continuous basis. The CIR cycle includes the following elements:

- Prepare: Provision of all necessary prerequisites to enable the subsequent steps of prevention, detection, response, and continuous improvement.
- Prevent: Management of all identified threats and vulnerabilities, communication of these to the relevant parties, and execution of all actions required to prevent potential incidents.
- Detect: Management of all relevant security information and security-related events to identify and report potential breaches caused by abnormal behavior, network communication, or transactions.
- Respond: Investigation of potential security incidents and implementation of appropriate technical countermeasures. These include containment and remediation measures, followed by recovery activities implemented after remediation.
- Learn: Verification that the incident has been resolved and identification of additional countermeasures. This ensures that new security mechanisms are in place and functioning as intended.

The correct identification of compromised systems and an effective incident response procedure are essential steps within Körber’s CIR process. Early detection of incidents is enabled thanks to regular and continuous system monitoring. After detection, incidents are categorized based on severity and escalated accordingly.

The incident response procedure provides a structured and systematic approach for managing security incidents that cannot be resolved through standard processes. It comprises four central phases: investigation, containment, eradication, and recovery. While the primary objective is to restore operations quickly, each step is executed carefully to prevent further attacks and eliminate remaining threats. The response measures are adapted to the specific type of incident or attack, with remediation activities varying depending on the operational environment and existing security measures.

During the reporting period, no Cyber security incidents occurred that had a major impact on the business processes of the Körber Group.

ESRS 2 MDR-T

Targets related to product safety

MDR-T_80

Körber has defined Cyber security targets to strengthen resilience and ensure compliance with evolving regulatory requirements. A secure software development process is a key component of our products. As part of the CyberX Program, we introduced a unified approach to secure software development in 2025. In 2026, we will establish a Product Security Incident Response Team (PSIRT) to identify and remediate potential vulnerabilities as quickly as possible. In addition to improving product quality, this step also deepens trust in the security of our products.

Furthermore, we aim to implement standardized security controls within the software development lifecycle for 90 percent of the Group’s independent software products by 2026 and establish Security Champions in 80 percent of software development teams to deliver secure software development.

The implementation of European requirements such as the Cyber Resilience Act is therefore fully aligned with our strategic objective of ensuring a high level of protection against cyberattacks. Additional details on specific targets and progress can be found in the section **→ Strategy, Overview of the sustainability targets**.

ESRS 2 MDR-A

Actions related to Cyber security

MDR-A_68a-e

Due to the increasing complexity and growing capabilities of cyberattacks, particularly those powered by artificial intelligence, Körber launched a comprehensive Cyber security Program (CyberX). CyberX represents the next logical step in further developing Körber’s cyber resilience. It helps us keep pace with intensifying threats and tightening regulatory requirements. With CyberX, we are shifting from a reactive posture to a proactive, data-driven defense approach enabled by data, AI, and automation. The CyberX Program is based on four strategic pillars:

- Ensuring compliance with legal requirements: Adaptation of our processes to the latest regulatory standards to meet local market requirements and ensure local business continuity.
- Enhancing the Information Security Management System (ISMS): Strengthening stakeholder trust through consistent adherence to market-standard frameworks and increased transparency regarding compliance.
- Integrative security for software products: Establishment of a consistent, integrated security framework for all software engineering teams, aligned with modern software development practices. This includes identifying potential vulnerabilities in our products and taking measures to address them, thereby ensuring increased safety for our customers.
- Advancing cyber defense capabilities: Achieving the next level of resilience through state-of-the-art Cyber security practices and better protection against persistent, sophisticated threats.

The CyberX Program also includes further investments in our Cyber Defense Center (CDC). In 2025, measures such as the introduction of new technologies, automation of processes, and advanced methods such as Purple Teaming[1] and Threat Hunting[2] were implemented.

Körber had already set up a central Application Security unit at its Porto (Portugal) and Bangkok (Thailand) sites back in 2024. This unit is responsible for an integral group-wide framework for the Secure Software Development Lifecycle (SDLC). Körber is committed to intensifying its security-by-design approach as a strategic objective, complemented by standardized processes for risk assessments and testing procedures. In 2025, the focus lay on implementing a joint solution for managing the Software Bill of Materials (SBOM) and on standardizing security and functional tests. This integral platform enables us to identify threats and vulnerabilities quickly and to warn users of potential risks.

Raising awareness of Cyber security is a core element of our security strategy. We promote accountability at all organizational levels and help employees to recognize and respond appropriately to cyber risks. Since 2022, we have relied on established formats such as Cyber Security Week, complemented by targeted on-site training, specialized programs, and e-learning modules. In 2025, around 90 percent of relevant employees completed the annual Cyber Security e-learning. Additional campaigns and interactive learning content provide practical guidance on managing digital risks, while employees in security-relevant functions receive advanced training in aspects such as secure software development.

[1] Purple Teaming refers to a coordinated approach in Cyber security in which offensive security teams (Red Team) and defensive security teams (Blue Team) work together to test and improve attack vectors, detection mechanisms, and response processes. The objective is to systematically identify vulnerabilities while simultaneously enhancing the effectiveness of existing security controls and incident response capabilities.
[2] Threat Hunting refers to the proactive, hypothesis-driven search for previously unidentified threats within the IT environment in order to detect potential attacks at an early stage.

In the reporting year, all relevant companies implemented the European NIS-2 Directive, although formal registration is still pending in some countries due to delays in national transposition. A total of 18 companies within the Körber Group in Europe have been identified as falling under NIS-2. Registration has already been completed for companies in Hungary, Denmark, and Italy. Companies in Germany and Portugal will complete registration in early 2026; France and Spain will follow as soon as national legislation has been enacted. In line with local requirements in Hungary, the local company Körber Hungária Gépgyártó Korlátolt Felelősségű Társaság underwent an external audit, which confirmed essential compliance.

We are also preparing for implementation of the EU Cyber Resilience Act, which will take effect in 2027. Our focus is on measures related to security in products with digital elements, covering the majority of our machines and software.

We further reinforce our information security standards thanks to a multi-site certification in accordance with ISO 27001:2022. This certification covers central information security systems of Körber Global Business Services GmbH and Körber Porto, Unipessoal Lda., as well as product-development-related processes at other Group companies. Following the initial inclusion of Körber Supply Chain Logistics GmbH in 2024, the certification scope was expanded in 2025 to cover Körber Pharma Software GmbH and Körber Pharma Packaging AG. In 2026, it is planned to include Körber Technologies GmbH and Körber Pharma Inspection GmbH as well. Since 2023, Körber has been a member of the Alliance for Cyber Security, an initiative set up by the German Federal Office for Information Security (BSI). The program aims to combat cybercrime and strengthen collaboration among companies to enhance Cyber security standards and reinforce Germany as a business location.

The following table summarizes the most important measures that Körber has implemented or plans to implement in order to address the identified impacts, risks, and opportunities related to Cyber security.

MDR-A_68a-e

Identified impacts, risks, and opportunities[1]	Key measures	Scope of actions	Time horizon	Progress and results 2025
Production stop due to Cyber security threat	Compliance with legal requirements	Group-wide	Ongoing	• NIS2 registration completed for the sites of the Körber Business Area Technologies in Germany and Italy, for the Automation site of the Business Area Supply Chain in Denmark, and for the Körber Campus Pécs in Hungary • NIS2 audit successfully completed at the site in Hungary • Multi Level Protection Scheme (MLPS)[2] audits completed for all Chinese legal entities
	Information Security Management System	For Corporate IT: Group-wide via group service providers, Körber Global Business Services GmbH and Körber Porto, Unipessoal Lda. For Product IT: Körber Supply Chain Logistics GmbH, Körber Pharma Software GmbH (Werum DE), Körber Pharma Packaging AG	Ongoing	• Körber AG, Körber Global Business Services GmbH, Körber Porto, Unipessoal Lda., Körber Supply Chain Logistics GmbH, Körber Pharma Software GmbH (Werum DE) and the Grabs site in Switzerland have received ISO 27001:2022 certification • DLP (Data Loss Prevention) rollout completed for the Chinese entities
	Product security	Körber Pharma Packaging GmbH, Körber Pharma Packaging AG, Körber Pharma Inspection GmbH, Körber Supply Chain Automation GmbH, Körber Supply Chain Consulting GmbH, Körber Supply Chain PT S.A., Körber Supply Chain DK A/S, Körber Technologies GmbH	Ongoing	• Security Champions appointed to support internal software projects and manage secure development practices using automated analysis tools • JFrog Artifactory® rolled out in all central Körber projects to enable a central SBOM (Software Bill of Materials) management system • SDLC best practices introduced, including risk analyses, threat modelling and testing
	Cyber defense	Group-wide	Ongoing	• Automation of the MISP Threat Indicator Processes and the Tenable Vulnerability Management Process established • Contract signed with Nisos as a strategic security partner for further three years
	Employee cyber awareness measures	Group-wide	Ongoing	• 89% participation rate in Cyber security e-learning • Security awareness initiatives expanded with ‘Cyber Security Week’ and ‘Cyber Spotlights’ on specific topics (for example, NIS2) • Target-group-specific training programs introduced for various employee groups, including developers and OT shop floor employees at sites in Hungary and Bergedorf

Performance indicators

Performance indicator	Unit	2023	2024	2025
CyberVadis score for the Körber Group’s Cyber security management system	Score	914	925	967
Percentage of IT infrastructure monitored by the Cyber Defense Center (CDC)	%	80	83	91

[1] A detailed description of the identified impacts, risks, and opportunities is provided at the beginning of this chapter.
[2] The Multilevel Protection Scheme (MLPS) is a legally required standard framework in China that obliges companies to classify their networks and IT systems into defined protection levels and secure them accordingly.
[3] JFrog Artifactory is a central repository for software components where all essential files of a software project are securely stored and managed. This ensures that teams always have access to the correct versions of artifacts and can collaborate more efficiently and reliably.

ESRS 2 MDR-M

Methodology

MDR-M_77a_c

Systems

SAP SuccessFactors Learning

Information on the SAP SuccessFactors Learning system can be found in the chapter **➔ Own Workforce**.

Additional Definitions

Relevant companies for the European NIS-2 Directive

Relevant companies are those Körber companies in Europe that have been identified as falling under the EU regulation according to the NIS-2 Directive. In 2025, a total of 18 Körber Group companies were identified as being subject to the NIS-2 Directive.

Relevant employees for Cyber security training

Relevant employees for Cyber security training are defined as employees with access to IT systems in companies that have access to the SAP SuccessFactors Learning Platform.

Performance Indicators

CyberVadis rating for the Cyber security management system of the Körber Group

The performance indicator is based on the annual assessment of the group-wide Cyber security measures conducted by CyberVadis. The assessment is based on submitted evidence and external validation by CyberVadis. The result reflects the current CyberVadis score of the Körber Group for the respective reporting year.

IT infrastructure under monitoring by the Cyber Defense Center (CDC)

The Cyber Defense Center has monitored more than 80 percent of the IT infrastructure since 2023. Monitoring of the Group companies belonging to the Software Business Area in the Supply Chain segment is carried out separately due to strategic business considerations. This performance indicator is reported excluding companies belonging to DAIN.

Further disclosure requirements

ESRS Disclosure requirements covered by the Sustainability Report[1]

Disclosure requirement		Page number	Section in the Sustainability Report
ESRS 2 General disclosure			
BP-1	General basis for preparation of sustainability statements	6	General basis for preparation of sustainability statements
BP-2	Disclosures in relation to specific circumstances	6	General basis for preparation of sustainability statements
GOV-1	The role of the administrative, management and supervisory bodies	7	Corporate Governance
GOV-2	Information provided to and sustainability matters addressed by administrative, management and supervisory bodies	7	Corporate Governance
GOV-3	Integration of sustainability-related performance in incentive schemes	9	Compensation structure linked to sustainability targets
GOV-5	Risk management and internal controls over Sustainability Reporting	9	Risk management and internal controls with regard to Sustainability Reporting
SBM-1	Strategy, business model, and value chain	10	Strategy
SBM-2	Interests and views of stakeholders	16	Interaction with stakeholders
IRO-1	Description of the process to identify and assess material impacts, risks, and opportunities	18	Double Materiality Analysis
IRO-2	Disclosure requirements in ESRS covered by the sustainability statement	60	ESRS Disclosure Requirements Covered by the Sustainability Report

Disclosure requirement		Page number	Section in the Sustainability Report
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ESRS 2 SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	22	Impacts, risks, and opportunities
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E1-2	Policies related to climate change mitigation and adaptation	22	Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies	26	Actions related to climate strategies
E1-4	Targets related to climate change mitigation and adaptation	24	Targets related to climate change mitigation and adaptation to climate change
E1-5	Energy consumption and mix	29	Energy consumption and energy mix
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	29	Gross Greenhouse Gas Emissions (Scope 1, 2, and 3) and Total Greenhouse Gas Emissions
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	31	GHG removals and GHG mitigation projects financed through carbon credits

[1] The ESRS index is provided solely for content-related orientation purposes; it does not claim to be exhaustive with regard to the standards and sub-standards referenced. See → Strategy – Preparation for new standards.

Disclosure requirement		Page number	Section in the Sustainability Report
ESRS E5 Resource use and circular economy			
ESRS 2 SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	35	Impacts, risks, and opportunities
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E5-2	Actions and resources in relation to resource use and circular economy	38	Actions related to resource use and the circular economy
E5-3	Targets related to resource use and circular economy	37	Targets related to resource use and the circular economy
E5-4	Resource inflows	37	Targets related to resource use and the circular economy
E5-5	Resource inflows	37	Targets related to resource use and the circular economy
ESRS S1 Own workforce			
ESRS 2 SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	42	Impacts, risks, and opportunities
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S1-2	Processes for engaging with own workforce and workers' representatives about impacts	42	Processes for engaging with own workers and workers' representatives
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	43	Processes and channels for remediation and reporting of negative impacts
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	44	Actions related to own workforce
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	44	Targets related to own workforce
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List of companies included in this Sustainability Report

Consolidated companies

Business Area Supply Chain

- Godrej Koerber Supply Chain Limited
- Koerber Supply Chain (Beijing) Ltd.
- Koerber Supply Chain SG Pte. Ltd.
- Koerber Supply Chain Software APAC Pte. Ltd.
- Koerber Supply Chain Software SG Pte. Ltd.
- Koerber Supply Chain Sydney Pty. Ltd.
- Körber Supply Chain AG
- Körber Supply Chain Automation Eisenberg GmbH
- Körber Supply Chain Automation GmbH
- Körber Supply Chain Consulting GmbH
- Körber Supply Chain DK A/S
- Körber Supply Chain GB Ltd.
- Körber Supply Chain GmbH
- Körber Supply Chain Limited
- Körber Supply Chain LLC
- Körber Supply Chain Logistics GmbH
- Körber Supply Chain Ltd.
- Körber Supply Chain Madrid, S.L.U.
- Körber Supply Chain NL B.V.
- Körber Supply Chain PT S.A.
- Körber Supply Chain Software EP Ltd.
- KSCS HoldCo GmbH
- PT Koerber Group Indonesia
- COHESIO GROUP, INC.
- Infios NA, Inc.
- Infios U.K. Ltd.
- Infios US, Inc.
- Infios CA, Inc.
- Infios France S.A.S.U.
- Infios AU Pty. Ltd.
- Infios NZ Limited
- Infios LDN Ltd.
- Körber Supply Chain FR SAS
- Infios GmbH
- Infios Management GmbH
- Infios BR Ltda.
- Infios India Private Limited
- Infios Software ES, S.L.
- Infios CL SpA

Business Area Pharma

- Koerber Korea Co., Ltd.
- Koerber Pharma Private Limited
- Koerber Pharma Software Ltd.
- Körber Pharma Austria GmbH
- Körber Pharma Consulting GmbH
- Körber Pharma GmbH
- Körber Pharma Inspection GmbH
- Körber Pharma Packaging AG
- Körber Pharma Packaging GmbH
- Körber Pharma Packaging Materials AG
- Körber Pharma Packaging Materials Inc.
- Körber Pharma Packaging Materials LLC
- Körber Pharma Packaging Materials s.r.o.
- Körber Pharma S.à.r.l.
- Körber Pharma Software GmbH
- Körber Pharma Software, Inc.
- Körber Pharma Switzerland GmbH
- Körber Pharma, Inc.
- Körber Pharma Packaging Materials GmbH

Business Area Technologies

- Dickinson Legg Group Limited
- Koerber Japan Co., Ltd.
- Koerber Technologies (Shanghai) Ltd.
- Koerber Technologies Pte. Ltd.
- Koerber Technologies Sdn. Bhd.
- Körber IPB Grundstücksverwaltung GmbH
- Körber Technologies Battery GmbH
- Körber Technologies Flavor GmbH
- Körber Technologies GmbH
- Körber Technologies Instruments GmbH
- Körber Technologies Instruments SAS
- Körber Technologies Limited
- Körber Technologies S.p.A.
- Körber Technologies SAS
- Körber Technologies, Inc.
- Legg Limited
- Koerber Technologies (China) Limited
- Körber Hungária Gépgyártó Korlátolt Felelösségü Társaság

Others

- KENGAGE, LDA.
- Körber Beteiligungen GmbH
- Körber Digital GmbH
- Körber Grundstück Bergedorf I GmbH & Co. KG
- Körber Grundstück Bergedorf II GmbH & Co. KG
- Körber Grundstück Schwarzenbek GmbH & Co. KG
- Körber Porto, Unipessoal Lda.
- Körber Immobilienholding Bergedorf I GmbH
- Körber Immobilienholding Bergedorf II GmbH
- Körber Immobilienholding Schwarzenbek GmbH
- Körber Global Business Services GmbH

Non-consolidated companies

Business Area Supply Chain

- Körber Supply Chain AT GmbH
- W+D UK Ltd.

Business Area Pharma

- Koerber Pharma Software Pte. Ltd.
- Koerber Pharma (Shanghai) Co., Ltd.

Business Area Technologies

- ASL Analytic Service Laboratory GmbH
- Koerber Technologies (Pty.) Ltd.
- Körber Technologies Erste Verwaltungsgesellschaft mbH
- Körber Technologies Ltda.
- Körber Technologies Sp. z o.o.
- Körber Technologies Teknik Hizmetler ve Ticaret Limited Şirketi
- PT. Garbuio Dickinson Indonesia
- Hauni LLC (dormant)

Others

- DAIN Group Oy
- DAIN Studios GmbH
- Dain Studios Oy
- Körber Grundstücksverwaltung Bergedorf I GmbH
- Körber Grundstücksverwaltung Bergedorf II GmbH
- Körber Grundstücksverwaltung Billerbeck GmbH
- Körber Grundstücksverwaltung Schwarzenbek GmbH
- Körber Service GmbH

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Editorial note:
All information in this report has been compiled from a variety of sources to the best of our knowledge and with the greatest diligence and care. As far as we are aware, the information, figures, and data contained herein are true.
Nevertheless, no liability can be assumed for the correctness or completeness of the information.

This report is also available in German.
In case of discrepancies between the versions, the German document shall prevail.

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