



The
SUSTAINABILITY
Code

Declaration of conformity 2024

Oemeta Chemische Werke GmbH

Indicator set

GRI SRS

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Indicator set

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GRI SRS

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General

General Information

Describe your business model (including type of company, products / services)

The headquarter of Oemeta Chemische Werke GmbH is located in Uetersen, 25 km from the metropolis of Hamburg. High-quality water-miscible cooling lubricants, cutting and grinding oils and many other industrial lubricants for all applications in glass, ceramics and metal processing are produced here - as well as in China and the USA. Our thinking is global. Our customers are represented worldwide.

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

Oemeta is a chemical company that produces work substances that come into contact with thousands of people every day. For decades, this has resulted in high standards when it comes to product safety, occupational health, and environmental protection. Oemeta is committed to the 17 Sustainable Development Goals (SDGs) of the United Nations. Our main areas of focus are ecology, economy, and social issues. Acting sustainably means that we do our best to use all measures and technologies in line with the state of the art in order to serve the UN Sustainable Development Goals. To this end, we take the ecological, economic, and social dimensions into account when implementing sustainability aspects. The focus of our actions is on SDGs 3, 6, 8, 12, and 13.

The core objective of Oemeta's sustainability activities is for the company to be rated as sustainable by all relevant stakeholders (customers, employees, suppliers, authorities, neighbors, etc.). Oemeta draws up a new or revised corporate strategy every three years for medium to long-term corporate management. The 2022–2024 strategy period ended at the end of 2024, meaning that Corporate Strategy 24 and the parallel Sustainability Strategy 24 are no longer valid. As part of the Sustainability Strategy 24, the topic of sustainability was anchored in the company structure in terms of organization and processes. No separate sustainability strategy was therefore developed for the new strategy period 2025–2027. Overarching sustainability topics and goals will be laid down in the general corporate strategy in the future. Oemeta will voluntarily conduct a double materiality analysis in accordance with the European Sustainability Reporting Standards in 2025. In accordance with current legislation, the company is not yet obliged to do so, but would like to position itself accordingly at an early stage. Oemeta expects the double materiality analysis to provide a clear picture of the opportunities and risks inside and outside the company.

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Oemeta Chemische Werke GmbH manufactures processing fluids for use in industrial production. Its most important product group is water-miscible cooling lubricants (KSS). The main users of these products are metalworking companies in the automotive industry and its suppliers. A high percentage of KSS is used in the manufacture of components for combustion engines. KSS are also used in the production of electric motors, but to a much lesser extent. The cooling lubricants are used in circulation systems for cleaning and reprocessing the medium, so that the system filling may remain in use for several years. Drag-out losses are replaced, resulting in continuous consumption of the cooling lubricant. The primary requirements for the KSS in use are cooling and lubricating the workpiece and tool during the machining process. The secondary requirements are diverse and include a wide range of properties such as corrosion protection for workpieces and systems, human and environmental compatibility, long service life, and low consumption. In order to meet the extensive requirements profile for cooling lubricants, they consist of complex formulations that contain mineral oil or native oils and approximately 30 different chemical raw materials. These raw materials can in turn consist of different substances.

The volumes of cooling lubricants used in metalworking companies can be considerable. Circulation systems with a filling volume of several hundred cubic meters are not uncommon. According to the state of the art, exposure of employees (skin, respiratory organs) to cooling lubricants cannot be completely avoided. Depending on the type of cooling lubricant and its application, large quantities of water-polluting liquid waste can be produced. Production and, above all, use and disposal are strictly regulated by European chemicals, hazardous substances, and environmental legislation. The European Green Deal, for example, includes targets that will lead to an ever-higher level of regulation. A materiality analysis was conducted to identify the most important and relevant areas of action for Oemeta in terms of sustainability (InsideOut approach). The Sustainable Development Goals that can be influenced to a particular extent by the business activities of Oemeta Chemische Werke are:

SDG 3 Good health and well-being

Cooling lubricants generally pose a health risk during manufacture and use. Oemeta aims to develop, manufacture, and supply products that are as safe as possible for human health. In addition, Oemeta advises users of cooling

lubricants on safe use and provides support in introducing appropriate procedures.

SDG 6 Clean water and sanitation

Cooling lubricants always contain a proportion of water-polluting substances which can cause damage to water bodies if released. Oemeta uses a high proportion of substances with low aquatic toxicity and good biodegradability in the manufacture of its products and will continue to increase this proportion. This minimizes the risk to water in the event of accidental release. Oemeta avoids the use of ingredients in its product formulations that cannot be removed from the wastewater stream using state-of-the-art treatment processes. Oemeta's production facilities are equipped with suitable treatment systems to minimize the wastewater stream and the amount of pollutants emitted. These measures are in line with SDG 6.3. SDG 12 Responsible consumption and production Cooling lubricants are consumables that can generate a significant amount of waste and consume resources when used. Oemeta offers products that can be used to set up internal recycling systems and intends to strongly promote this product range. Two further focal points in the product range are products with very low consumption values per unit of added value and the increasing use of recycled raw materials (e.g., mineral oil secondary raffinates). These measures lead to the conservation of resources in raw material procurement and in the application of the products. In addition, the amount of waste generated by users of cooling lubricants is significantly reduced (SDGs 12.2.1 and 2, 12.4.2, 12.5.1, 12.6.1).

SDG 13 Climate action

The manufacture and, above all, the use of cooling lubricants is a significant source of greenhouse gas emissions in the machining process chain. Oemeta has ambitious emission reduction targets in accordance with the Science Based Target Initiative in Scope 1, 2, and 3 (SDG 13.2.2) to reduce CO₂ emissions in the course of its business activities. The greatest potential for reducing greenhouse gas emissions lies in the resource- and consumption-optimized use of products by customers (Scope 3 downstream). A second lever is the offering of products with the lowest possible product carbon footprint (PCF). Opportunities here arise primarily through the procurement of raw materials with a low PCF.

Looking at how sustainability issues affect Oemeta in accordance with the outside-in approach, the following priorities and SDGs are worth mentioning:

SDG 3; SDG 6

National and international regulations on chemical law, as well as occupational safety and environmental protection (REACH, GHS, VwVwS, etc.) are constantly setting new standards that influence the development, production, and use of cooling lubricants. This creates a high pressure for change.

SDG 12; 13

The EU Green Deal sets new requirements for industry in the EU. For example, recyclability or PCF must be taken into account in the product development phase in the future (Ecodesign Directive). Additional administrative costs are also to be expected, which will drive up product ancillary costs.

SDG 8; 16

The requirements for supply chain management are increasing (Supply Chain Due Diligence Act). Here, too, a sharp rise in expenditure can be expected without any increase in added value. The risks arising from the OutsideIn analysis lie, on the one hand, in an extremely sharp rise in administrative costs, which cannot be refinanced to a sufficient extent through the sale of products. On the other hand, there is a risk of not being able to meet the demands of legislators and the market (automotive industry), which is in some cases ahead of the curve, quickly enough to remain competitive. This is exacerbated by the fact that there is still uncertainty in many areas as to exactly what the requirements, questions, and answers on sustainability issues in industry will look like in the future.

How is Oemeta dealing with this situation?

On the one hand, intensive communication with all stakeholders in the supply chain is necessary in order to clarify "blind spots" on the industrial sustainability map in good time and make the right development decisions. On the other hand, we launched a program in good time to offer the market sustainable solutions (see Inside-Out approach) and adapt these flexibly and quickly to new situations. This may present opportunities for us by developing the sustainable use of cooling lubricants into a successful business model. In 2025, Oemeta will develop a concept for a double materiality analysis in accordance with CRSD as part of a master's thesis. This will provide insights for further targeted sustainability activities and also serve to prepare the company for future, expanded reporting requirements.

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

The overarching strategic goal is for Oemeta to be perceived as a sustainable company by the end of 2024.

We want to achieve this perception among all stakeholders in our supply chain, especially our customers and suppliers, as well as the authorities, our local community, and current and potential employees.

To achieve this goal, we will evaluate and further develop our product range, our production and business processes, and our supply chain in accordance with sustainability criteria.

Ecological goals

Goal: By the end of 2024, the corporate carbon footprint at the Uetersen site will be reduced by at least 25% compared to 2019 (SDG 13).

Result: The target was slightly missed by -23.8%, which is due, among other

things, to a change in the emission factor; see criterion 13 for more information.

New target: a further reduction of 15% from the base year 2024 to 2027.

Target: From 2024, Oemeta will market a product portfolio with clearly defined ecological sustainability attributes (e.g., proportion of renewable or non-fossil raw materials, local raw materials and recycled materials, product carbon footprint) (SDG 12).

Result: Target achieved; product data sheets for a product range have been created, with more to follow.

Target: By the end of 2024, the product carbon footprint and the proportion of non-fossil raw materials will be included in the product development specifications and the corresponding assessment routines will have been established (SDG 13).

Result: 70% of raw materials have been assessed, but the data available is still insufficient, so the target will be included in the new 2025-2027 strategy. This is an ongoing process.

Goal: By the end of 2024, the proportion of non-fossil and recycled raw materials will be increased by 25% compared to 2021 (SDG 12, 13).

Result: The target was almost achieved at 24%. This is also an ongoing process based on the availability of data on raw materials.

Social goals

Goal: Occupational health management by the end of 2024 (SDG 3)

Result: The goal was achieved by expanding the QM system with two procedural instructions for the organization and prevention of occupational safety.

Goal: Implement processes for the health and safety of employees at Oemeta globally (OAG-wide) by 2024 (SDG 3)

Result: Both non-European production sites have been certified according to ISO 45001:2018

Goal: Optimized, digitized OAG knowledge management by the end of 2024 (SDG 3)

Result: Goal has been included in the Technology Road Map 2027

Goal: E-learning (product information management system, web-based reference database (e.g., logyc)) Digital training courses for the safe and sustainable use of Oemeta products by customers by the end of 2024 (SDG 3)

Result: Due to its complexity, the goal has been included in the Technology Road Map 2027.

Economic goals

Goal: Controlling system with corresponding key figures for monitoring sustainable corporate performance by 2024 (SDG 8)

Result: Due to uncertainty surrounding the new sustainability reporting requirements, no controlling system was introduced by the end of 2024. As part of a master's thesis on the creation of a double materiality analysis, the sustainability dashboard that has been started will be supplemented and introduced in 2025.

Goal: At least €250,000 in annual revenue with new (marketing launch from 2023) sustainable product concepts in 2024 (SDG 8)

Result: Goal achieved

Goal: Implement sustainable supply chain management by the end of 2024 (SDG 3, 6, 8, 12, 13)

Result: An external contract was rejected; criteria must be defined and a concept developed with IT. The goal will be incorporated into the 2025-2027 strategy.

Within the overarching goal, priority is given to sustainable product design. This is where the greatest leverage for sustainability effects can be found through multiplier effects in the application phase at the customer. The connection between the respective goals and the SDGs is derived from the materiality analysis (see section 2). The sustainability team measures the achievement of the strategic sustainability goals by means of an annual target/actual comparison. The results of the target/actual comparison are reported to the management and measures are derived in close cooperation.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Procurement forms the basis of all value creation at Oemeta Chemische Werke GmbH. The selection of our suppliers is our top priority: We not only place qualitative demands on our suppliers, but also require them to comply with our compliance guidelines and specific criteria set out in our supplier guidelines and purchasing conditions. The supplier guidelines contain various sustainability requirements, such as questions about areas of responsibility for environmental sustainability in upper management, etc.

Suppliers must confirm this in writing as part of a self-disclosure including relevant evidence. Before qualifying a new supplier, we obtain relevant sustainability information from the supplier. We also request relevant data from suppliers who are already qualified on a regular basis (at least once a year). The topic of sustainability is discussed in every annual meeting with the supplier and is also taken into account in the supplier evaluation. This includes the working conditions at the supplier's premises as well as the emission values of the raw materials purchased, if available. Alternatively, we also evaluate the proportion of biogenic or renewable materials used.

In our operational and strategic material procurement, we focus on resource-efficient purchasing. This includes both the selection of materials that are considered sustainable due to their properties and the reduction of transport routes to a minimum. We adjust order quantities individually to our needs. We

bundle order quantities for different products from the same supplier and plan our production in advance to optimize transport routes. We continuously check our stock levels to prevent material from becoming obsolete. Furthermore, we expect our suppliers not only to comply with our requirements themselves, but also to check their own suppliers (in the second and third tiers) to ensure that they do so. We expressly request this of our suppliers in the terms and conditions of purchase sent with each of our orders. We reserve the right to audit our suppliers if necessary. At the end of each fiscal year, we prepare a supplier evaluation, which since 2023 also includes our sustainability requirements. Any issues are identified and discussed with the supplier immediately. We also ask our suppliers to inform us if they encounter any difficulties in complying with the requirements we have communicated. In such cases, we work with the supplier to develop a joint approach to ensure that our requirements are met.

One risk that cannot yet be assessed definitively is the evaluation of suppliers in the second or third tier (sub-suppliers). Here, we are dependent on the support of our primary suppliers.

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Oemeta's management is the highest governing body. This is where the sustainability strategy is authorized and the degree to which the overarching goals are being achieved is monitored. This is done in collaboration with the department heads at the next management level and the sustainability team. Those responsible at the highest management level (management) are:
Social sustainability => Agnes Waterstrat (working conditions / health and safety at work)

Compliance / corporate ethics => Thomas Wessels (code of conduct / corporate principles) **Environmental sustainability** => Stefan Joksch (climate targets / environmental management / energy management / sustainability risk management officer / human rights)

Complaints management => Thomas Wessels

The sustainability team consists of members from departments that are particularly affected (production, purchasing, development, sales, and technology). The team defines the path to achieving the sustainability goals and is responsible for sustainability communication within the organization.

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

Our sustainability strategy is anchored in internal rules and processes in our day-to-day business. Our DIN ISO 9001:2015-certified management system, combined with DIN ISO 14001:2015, includes the following processes:

Inspection and monitoring (3.15.00 VA)

Organization of occupational safety (3.18.00 VA)

Occupational safety prevention (3.19.00 VA)

Emergency plan and emergency management (3.20.00 VA)

Handling hazardous substances (3.21.00 VA)

Determination of environmental impacts (3.22.00 VA)

Waste management (3.23.00 VA)

Hazardous goods (3.24.00 VA)

Integration of sustainability goals into Oemeta's business processes (3.25.00 VA)

Since 2017, Oemeta has had rules of conduct that are laid down in a Code of Conduct. The contents are communicated every two years or in the event of significant changes in a mandatory training course and checked with a learning assessment. In addition to the usual rules of conduct, the following principles are also covered:

- Social responsibility
- Responsibility towards employees
- Responsibility towards nature
- Responsibility for information and data security
- Conduct towards business partners

In addition to commercial content, our purchasing conditions also include a code of conduct for our suppliers. Our suppliers must be certified to at least ISO 9001; this is checked for new suppliers before the business relationship is established.

The DIN ISO 9001:2015 management system is regularly audited by an independent certification body in accordance with DIN ISO 14001:2015. BG RCI is also an independent certification body for the "Sicher mit System" occupational health and safety management system. Oemeta was one of the first companies in Schleswig-Holstein to be certified as complying with ISO 45001:2018 in 2007.

Following the certification of its production sites in accordance with ISO 9001 and 14001, various corporate directives apply to all Oemeta sites worldwide in order to meet minimum standards in terms of sustainability, environmental protection, and occupational safety. The corporate directives are available to all employees on the intranet and are updated by Oemeta Germany.

Occupational Safety (CD_1-07)

Environmental Guideline (CD_1-08)

Sustainability (CD_1-09)

A corporate directive on complaint management is to be introduced worldwide in 2024 and implemented in the second quarter of 2025. The site in Germany wanted to have introduced sustainable supplier management by 2024. Due to the complexity of this task, criteria are to be defined in 2025 and a concept developed in collaboration with IT.

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

The key figures used must come from reliable sources, be meaningful, and be measurable by a responsible person using appropriate means (effort). Process key figures are described in the respective work instructions. Oemeta Chemische Werke has been collecting environmentally relevant performance indicators for over 25 years as proof of its successful and improving environmental performance.

These key figures mainly include:

- Energy consumption
- Water consumption
- Wastewater volume
- Waste volume
- Performance data of the CHP and PV systems
- Corporate carbon footprint

Employee-related data is systematically recorded by the Human Resources department and used as a control and action tool for successful human resources work.

- Turnover rate
- Length of service
- Age distribution
- Sick leave
- Accident figures
- Training rate

To monitor our sustainability goals, we also monitor other key figures that describe our business development and resilience.

- Sales / profit
- Product and customer portfolio
- Market distribution
- Raw material share from single sourcing
- Raw material share from renewable / non-fossil sources

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

a. A description of the organization's values, principles, standards, and norms of behavior.

We want to be the technology and quality leader in our target markets with first-class fluids and services for optimizing even the most demanding manufacturing processes. Our goal is to develop high-performance products, innovative digital solutions, and reliable services for maximum productivity, process reliability, and sustainability.

To this end, we invest significantly in R&D and the expertise of our employees. Passion and innovation based on tradition, which is why our customers can rely on: - Over 100 years of innovation and experience - Productivity and cost-effectiveness advantages through high-performance cooling lubricants, process fluids, digital solutions, and services - Increased efficiency through customized solutions for specific processes - The certainty of using the most powerful and sustainable products - the highest level of expertise and reliability in consulting and service

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

To date, Oemeta does not have any incentive systems specifically tailored to the achievement of sustainability goals. This was reviewed as part of the review of the sustainability strategy valid until the end of 2024, and it was decided to continue to offer the option of agreeing individual sustainability goals as part of award-winning target agreements.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

- i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
- ii.** Sign-on bonuses or recruitment incentive payments;
- iii.** Termination payments;
- iv.** Clawbacks;
- v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

We do not use this performance indicator as a control figure, as we do not consider it meaningful. Furthermore, it is competitive information that we, as a medium-sized company, do not wish to disclose due to the risk of poaching.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

We do not use this performance indicator as a control figure, as we do not consider it meaningful. Furthermore, it is competitive information that we, as a medium-sized company, do not wish to disclose due to the risk of poaching.

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

In our sustainability strategy, the overarching goal was to be perceived as a sustainable company by 2024. This perception should be achieved among the following stakeholder groups: Customers Suppliers and external service providers Current and potential employees Local community Authorities and professional associations Associations Competitors The selection of stakeholders was not made according to a specific process or method. Two questions were considered for the selection:

1. What influences Oemeta's business activities in the context of sustainability?
 2. What or whom does Oemeta influence in this context?
- In accordance with the standard requirement, information about interested parties and their relevant requirements is reviewed and monitored annually by management. A list of interested parties is available on the intranet. Should there be a change in the selection groups during the annual review, this change would be documented accordingly. In 2024, the topic of sustainability was given greater prominence on the website so that interested parties can quickly gain a good overview of the topics of corporate carbon footprint, life cycle assessment, sustainability portfolio, and the latest DNK sustainability report. Sustainability is an important topic in dialog with customers during visits and at trade fairs and is playing an increasingly important role in product consulting and selection. Due to the location of the factory premises (mixed-use area), the local environment is very important to Oemeta. Safety on the premises and access roads is a top priority.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
 - i.** how the organization has responded to those key topics and concerns, including through its reporting;
 - ii.** the stakeholder groups that raised each of the key topics and concerns.

In order to evaluate the ultimate goal (Oemeta wants to be perceived as a sustainable company), a baseline value had to be determined. To this end, an employee survey was conducted at the end of 2023 to obtain an initial rating. The key question was: "How sustainable do you rate your company?" On a scale of 0 (not at all) to 5 (very), employees rated the company with a **3.5**. The same survey was conducted among employees of the subsidiaries in 2024. The result was identical to that of the location in Germany. The sales department conducted a similar survey with a selection of customers and dealers in Europe. When asked, "Do you consider Oemeta to be a sustainable company?" on a scale of 0 (not at all) to 5 (very), the average score was **4.0**. These values will be used as a basis for a follow-up survey (planned for 2027) to identify any trends indicating whether the measures are leading to a change in perception.

In addition to the website, new projects, major and minor changes, and the acquisition of new customers are communicated globally via Viva Engage. The sustainability team can be contacted via the intranet, and in 2025 a dashboard will provide information on ecological, economic, and social figures.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

The main sustainability effects of the products developed, distributed, and sold by Oemeta arise during the production of the raw materials (chemicals) used and, above all, during the application of the products by the customer. Water-miscible cooling lubricants influence the productivity of the machining processes at the user's site, have an impact on the volume of waste generated, and affect the health of the customer's employees. The aforementioned sustainability levers are taken into account in the selection of raw materials and in product development.

Raw materials are evaluated according to a fixed test grid (which varies depending on the raw material). Approval for use is only granted if the relevant minimum requirements for human and environmental compatibility are met, as well as technical and economic suitability. In general, approval for use is only granted if the sustainability profile is equal to or better than that of

an alternative raw material already in use.

In product development, the target is first defined in a clearly regulated process involving the relevant departments. Product development then takes place with the fundamental goal of achieving minimal environmental impact during use of the product, as well as the best possible process result for the customer in terms of cost-effectiveness and safe application.

Strategic innovation management is carried out via a technology roadmapping process (TRM):

A group of people from purchasing, sales, product management, business development, application engineering, production, and R&D collect innovation concepts based on market drivers and strategy correlation. Those with the highest customer appeal, the greatest market potential, and a high probability of implementation are defined as projects to be implemented. Other innovation drivers can include: Customers, suppliers, universities, and legislators.

The market introduction of novel, innovative concepts can have a positive impact on the human and environmental compatibility of the production processes in which they are used by our customers. This often occurs in the context of process optimization projects in which other stakeholders in the mechanical processing supply chain are also active (e.g., tool and machine tool manufacturers).

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.
(Note: the indicator should also be reported when reporting to GRI SRS)

This indicator is not currently being calculated and there are no plans to do so in the near future due to its complexity and low relevance.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

Cooling lubricants for the mechanical processing of materials are inherently hazardous substances. If used improperly, they can enter the environment and cause water pollution. Oemeta offers users products that significantly reduce water pollution thanks to the use of comparatively less hazardous ingredients. Our products can be reprocessed and recycled after their service life.

For our business activities, fossil and renewable raw materials, including water, are processed into cooling lubricants and filled into industrial packaging (200-liter metal drums, plastic IBCs, and canisters). The company premises are centrally located and cover an area of approx. 17,500 m². Natural gas and renewable electricity, approx. 55% of which is produced in-house, are used as energy sources. Waste is recorded, collected separately, and largely recycled. Air pollution is limited to exhaust gases from natural gas boilers and the steam boiler. Soil contamination can be virtually eliminated in all storage and production areas thanks to sealed surfaces and collection trays in accordance with the German Water Management Act (WHG).

Specific consumption data is listed in performance indicators 11-12.

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

Through various measures for the effective use of energy, Oemeta has succeeded in reducing its energy consumption per ton of product manufactured by approximately two-thirds over the past 25 years. The goal is now to eliminate the use of fossil fuels for heating by 2030. This goal can be achieved through the use of heat pumps (already underway) and other electric heating sources, e.g., electric steam generators and/or the use of biogas. At least 65% of the electricity required for this is to come from our own power generation plants and be 100% renewable.

By the end of 2024, we will have increased the share of non-fossil and recycled raw materials in our product portfolio by 24% compared to 2021. At the same time, we are continuously working on the development of cooling lubricants that contain only raw materials from non-mineral oil-based sources.

The consumption of cooling lubricants in your application also contributes directly to resource consumption via the chemical supply chain. The majority of raw materials come from petrochemicals, while a smaller proportion of raw materials are of biogenic origin or come from recycling, e.g., waste oils. Oemeta can support users with recyclable product systems or cooling lubricants with low consumption or material usage (increased water content). We do not see any significant risks, as we have minimized the identified risks through our preventive measures, without being able to completely rule them out.

These identified risks are:

- Interruption of supply chains (availability problems)
- Absence of employees due to illness and/or work accidents
- Unfilled positions due to a shortage of skilled workers
- Accidental environmental damage at the site

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization’s primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

Type of packaging	Material	Total packaging weight Reporting year 2023	Total packaging weight Reporting year 2024
200 l metal drums sheet	steel	266t	253t
IBC (plastic bladder)	HDPE	162t	153t
IBC (metal frame)	steel	144t	147t
Canisters	HDPE	11.7t	9,2t

Only reconditioned IBCs are used for filling finished products.

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

c. In joules, watt-hours or multiples, the total:

i. electricity consumption

ii. heating consumption

iii. cooling consumption

iv. steam consumption

d. In joules, watt-hours or multiples, the total:

i. electricity sold

ii. heating sold

iii. cooling sold

iv. steam sold

e. Total energy consumption within the organization, in joules or multiples.

f. Standards, methodologies, assumptions, and/or calculation tools used.

g. Source of the conversion factors used.

Performance indicator	2022	2023	2024
Electricity consumption, absolute [MWh]	336	335	344
Electricity share from renewable sources [%]	69,3	73,2	100
Electricity production PV and BHKW [kWh]	103.500	102.047	194.113
Heat consumption [MWh]	735	680	538
Natural gas consumption [m ³]	64.728	60.312	64.038
Fuels (petrol/diesel) [MWh]	773	814	747
Total energy consumption [MWh]	1869	1863	1855
of which renewable [%]	12,5	13,2	21,2

The fuels used, diesel and petrol, come from non-renewable sources. The biogenic share of petrol is 5% (ethanol) and the biodiesel share of standard diesel B7 is 7%.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d. Standards, methodologies, assumptions, and/or calculation tools used.

Fundamental goal:

To reduce energy consumption and use every kilowatt hour effectively.

Oemeta's energy consumption has already been reduced by approximately 62% in relation to production volume through numerous measures over the past 23 years.

Currently, there is a shift away from fossil fuels toward higher electricity consumption through the use of electric and hybrid vehicles and heat pumps.

Performance indicator	2001	2005	2010	2015	2020	2023	2024
Energy consumption, absolute [GWh] with doubling of production volume since 2001	1,76	1,23	1,28	1,33	1,31	1,20	1,11

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water.

- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
 - i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
 - ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).

- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Oemeta obtains its water exclusively from local municipal utilities.

Consumption	2022	2023	2024
Fresh water [m ³] (production/laboratories)	3600	3120	3426

Thanks to the economical and conscious use of water, consumption has remained at a low level for years in relation to the number of employees and production volume.

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

- a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b. Contextual information necessary to understand the data and how the data has been compiled.

Where possible, waste is sorted by type and stored appropriately until it is collected. The minimum separate collection rate of 90% specified in the GewAbfV (German Waste Management Ordinance) is reliably exceeded. The processes are designed to generate as little waste as possible or none at all. Any cleaning wastewater is treated in an in-house ultrafiltration plant to significantly reduce the amount of waste requiring disposal. The plant is monitored by the authorities and operates without disruption.

Waste designation	Quantity 2022 127,0t	Quantity 2023 86,4t	Quantity 2024 87,4t
Waste wood (pallets)	3,04	2,50	4,20
Waste paper	12,0	9,8	12,0
Absorbent and filter material	0,14	0,21	0,21
Scrap iron	2,37	1,37	2,08
Commercial waste	14,40	16,00	16,0
Glass	0,324	0,324	0,760
Halogen-free emulsion	28,00	19,10	10,5
Plastic	1,17	0,83	0,83
Laboratory chemicals, organic	0,016	0,006	0,010
Solvents (halogen-free)	0,333	0,270	0,320
Plastic drum with impurities	1,965	0,500	3,400
Metal drum with impurities	18,78	9,90	10,00
Non-chlorinated machine and gear oils	29,80	19,10	18,6
Residual waste	5,72	5,72	5,72
Sand trap, oil separator	8,0	0	1,25
Special disposal	0	0	0,83

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

Greenhouse gas emissions are released during the production and use of cooling lubricants. The majority of these emissions originate from Scope 3 (upstream), raw materials, and the application phase (Scope 3 downstream). A small portion comes from production, or from Scopes 1 and 2. Through the increasing use of recycled raw materials (e.g., double-refined base oils) and biogenic materials, as well as an effective package of measures to reduce our corporate carbon footprint (CCF) (Scope 1, 2, and 3 upstream, excluding raw materials) we are able to significantly reduce the CO₂ footprint of our processes. The CCF was determined in 2019 with the help of an external service provider, which serves as the base year. For the base year 2019, Oemeta's CO₂ emissions (Scope 1-3) amounted to **1074t**. Based on this figure, we set ourselves the goal of reducing CO₂ emissions by at least 5% per year. For the reporting year 2024, CO₂ emissions were reduced to **819 tons (-23.8%)**. This reduction was achieved primarily through the use of renewable electricity, the expansion of electrification of company cars, and a reduction in air travel.

The goal for 2024 was to determine the product carbon footprint (PCF, cradle-to-gate) for all products in accordance with the GHG Protocol. Due to difficulties in obtaining PCF data for raw materials, only a small portion of the product portfolio could be determined. A new target has been set for 2025 to determine the PCF for the 20 most important products using the UEIL method and to integrate PCF-relevant data into the ERP system.

The target of increasing the share of non-fossil raw materials by 25% between 2021 and 2024 was narrowly missed, but the share in 2024 is 56%, representing more than half. This share is to be increased further in 2025.

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d. Base year for the calculation, if applicable, including:
 - i. the rationale for choosing it;
 - ii. emissions in the base year;
 - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

CO₂ emissions from Scope 1 amounted to 310 tons in 2024, representing a reduction of 98.3 tons (**-24.1%**) compared to the base year 2019. The reduction in Scope 1 was achieved through lower heat consumption and a higher number of electric and hybrid vehicles in the company car fleet.

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- d. Base year for the calculation, if applicable, including:
 - i. the rationale for choosing it;
 - ii. emissions in the base year;
 - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

CO₂ emissions from Scope 2 amounted to 42.1 tons in 2024, a reduction of 72.5 tons **(-63.3%)** compared to the base year 2019, resulting exclusively from electricity consumption. The use of certified renewable electricity and our own 99.96 kW_{peak} photovoltaic system has enabled us to significantly reduce emissions. Electricity from the natural gas-powered CHP unit accounts for two-thirds of the CO₂ emissions from electricity consumption.

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

CO₂ emissions from Scope 3 amounted to 466 tons in 2024, which is 84 tons below the base year of 2019. Almost 55% of this is attributable to business travel. The increase in Scope 3 compared to 2023 (333.3t), which includes emissions from air travel, is partly due to an adjustment of the emission factor for flight kilometers (from 0.276kg CO₂/km to 0.43kg CO₂/km).

Scope 3 emissions amounted to 550 tons in the base year. The Scope 3 emissions considered here do not take into account raw materials used in production.

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

The further reduction in GHG emissions compared to the base year 2019 covers Scopes 1–3 and will be achieved primarily through the electrification of company cars, the purchase of certified renewable electricity, and the use of our own PV system. More specific values are described in performance indicators 305-1 to 305-3. Further reductions are expected in Scope 3 through the economical use and sustainable procurement of consumables. Business travel is unavoidable, but the choice of transport must also be made with sustainability in mind.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

The Code of Conduct (CoC) of Oemeta Chemische Werke GmbH serves as a guideline for safeguarding employee rights and defines, among other things, respectful cooperation, compliance with legal requirements, including those relating to discrimination, and compliance with safety standards. This document is a corporate directive that applies worldwide. This means that we have also transferred the standards applicable in Germany to our international locations.

Oemeta employees can contact a seven-member employee representative body (works council) elected by the employees themselves at any time. The works council works closely and trustingly with the management to ensure the rights of individual employees. A monthly meeting is held with the management to discuss this. At these regular meetings, measures are developed to eliminate or prevent any discrimination against individuals or groups of people. In addition to the employee representative body, employees have access to a complaint management system and a company suggestion scheme to ensure compliance with legal requirements and our own standards. The employee representatives ensure that they are always able to act in accordance with the latest legal rulings through regular training. The arbitration board is available if necessary. We are pleased that the arbitration board did not have to be called upon in the reporting year. Our employees receive regular training (including on the Code of Conduct, data protection, and occupational health and safety). Completion of this training is monitored centrally. In order to keep employee participation as high as possible, we have set up a sustainability team. The sustainability team consists of members from departments that are particularly affected (production, purchasing, development, sales, and

engineering). Suggestions for measures or concerns can be submitted directly to the team or to the management. This criterion is becoming increasingly important.

Oemeta GmbH's business activities are clearly dependent on the automotive industry. Due to increasingly stringent requirements within the industry, there is a risk that the workload of employees will increase and their areas of responsibility will become more and more extensive. This means that an equal distribution of tasks cannot be guaranteed at all times. It is important to take countermeasures and raise awareness in good time. In 2024, all employees were trained on the topic of mental stress in the workplace and feedback was collected for the first time using a questionnaire. Based on this feedback, conclusions were drawn in 2024 and measures were initiated where necessary. This is an ongoing process that will be continued in 2025.

After the sustainability strategy expires at the end of 2024, the team will carry over the outstanding items to 2025, update them, and add new targets. An overview, which is available to all employees, provides information on the degree of fulfillment, responsibility, and the time frame. The overview is reviewed and updated by the sustainability team at regular intervals. In 2025, the team plans to hold its first internal information event exclusively on the topic of sustainability. The aim is to familiarize new employees with the plans, goals, and measures relating to sustainability and to encourage their commitment with suggestions. One topic will be the evaluation of the survey that was conducted at all locations and among selected customers. The main focus was on how sustainable the company is perceived to be.

We already see the implementation of the above-mentioned bodies within Oemeta GmbH as a major benefit for our employees.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

Since 2017, the internal Code of Conduct has defined Oemeta's behavior towards its employees and the behavior of employees towards colleagues and external parties. The increasing diversity in our society is reflected in Oemeta's workforce and opens up opportunities to leverage this for the creative and innovative development of Oemeta. The aim is to create and maintain an environment that allows this potential to be exploited on a long-term basis.

The following are firmly anchored in our corporate ethics:

- Equality and equal opportunities between genders, different cultures/nationalities, and orientations.
- Equal pay for comparable work
- Mobile working up to two days per week and flexitime enable flexible working in many areas
- Employees who are unable to work remotely due to the nature of their work receive an additional day of vacation
- A works council and a youth training representative actively represent the interests of employees
- Practical knowledge management, training opportunities, educational leave

Occupational health and safety are a high priority at Oemeta (occupational health and safety management certification since 2007) and are described in two procedural guidelines that were implemented in 2024.

- Internal occupational health and safety organization
- A company health management system describes the measures taken to keep employees healthy.

The organization's knowledge must be preserved and constantly adapted to the latest state of the art. To this end, an internationally available e-learning platform is used, which will be further expanded with additional content. Regular exchanges between the works council, HR department, and management serve to ensure and expand equal opportunities. No further specific targets have been introduced using key performance indicators, nor are any planned in the short term. Our first sustainability report in 2023 served to create transparency and lay the foundation for further steps relating to our key areas of action. We are, of course, considering realistic targets, but are not yet in a position to provide verified figures.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

Safe, healthy, satisfying, efficient, and valued work at all locations is not just a goal in our sustainability strategy, but has always been a requirement. Due to demographic change, young people are being trained in good time for future vacancies. In the technical field, training is provided each year in cooperation with another company and, where possible, the trained specialists are offered a job. Oemeta also offers internships in various areas to introduce young people

to different professions.

The personnel and technical requirements for training young people are in place. Internal job postings allow every employee to apply for a new position that better suits their skills. If specific knowledge is lacking, it is provided through internal or external training.

A fixed amount is allocated for further training in the annual budget, and every employee has the opportunity to express their wishes and requirements for further training during their target agreement meeting or to agree on these in advance.

In some areas, as in many industries, it is difficult to find suitable skilled workers. Another challenge is the importance of the automotive industry in the future. Here, other fields of application must be sought and employees, especially application engineers, must expand their knowledge. This is where young, newly trained people can share their knowledge with experienced colleagues. In this way, there is a constant internal and external exchange of knowledge.

Oemeta also offers and encourages training in commercial and IT professions. Unfortunately, no suitable candidates for IT or commercial positions could be recruited in 2024, but in 2025, the company plans to participate even more actively in trade fairs and information days for young people. The commercial training program has been expanded to include a tri-partite degree program.

The following goals were implemented in 2024:

Occupational health management -> Two procedural instructions for the organization and prevention of occupational safety implemented in the QM system

Processes for the health and safety of employees worldwide -> Both production sites are certified according to ISO 45001-2018

Digital knowledge management worldwide -> Due to its complexity, this goal was included in the Technical Road Map.

In 2025, the possibility of creating additional knowledge offerings beyond the mandatory training courses will be examined. If possible, these should also be made available to other locations.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

In the reporting year, there were no fatalities due to work-related injuries or work-related injuries with serious consequences. There were two commuting accidents in total, one of which resulted in four days of absence. There were 11 documented work-related injuries (first aid log entries) caused by a wide variety of activities. Abrasions, minor bruises, and small cuts were the most common injuries.

403-10

In the reporting year, there were also no deaths due to work-related illnesses or documented work-related illnesses. The number of hours worked in the reporting year was approximately 200,000.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

Occupational safety and health protection are extremely important at Oemeta. All employees are encouraged to report any issues immediately, both during their initial training and during annual refresher courses. Work equipment or additional protective equipment is provided as required.

An occupational safety committee meeting is held four times a year. Participants include the company doctor, the occupational safety specialist, the safety officers, and a representative of the management. The safety officers come from the engineering, laboratory, and production departments. It would be desirable to have a person from the administration in this working group, but so far no one has volunteered.

A list of all officers and first aiders with their deputies is displayed at several locations in the company and can be viewed on the intranet. Training courses are held regularly, as are evacuation drills. Designated persons document attendance so that emergency services can be provided with information quickly in the event of an emergency.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

- i.** gender;
- ii.** employee category.

Each department creates and updates an annual training plan. This documents both mandatory training (legal and internal Oemeta) and individual training and continuing education. In addition to the participants, the type of training, duration, organizer, assessment, and method of effectiveness review are recorded. There is no explicit breakdown by gender or employee category, nor are there any plans to introduce this at present. Every employee receives training and further education that is directly related to the tasks they perform (e.g., customs matters, laboratory equipment, new IT programs). In addition, training and further education courses can be completed that may be helpful in strengthening soft skills or providing assistance in new situations (e.g., etiquette for trainees, preparation for retirement, time management).

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Oemeta is a traditional family-owned company. In 2023, the owner withdrew from operational business and transferred management to Stefan Joksch and Thomas Wessels. The management team (excluding the owner) consists of four people, 25% of whom are women.

Each member of the management team is also a department head in their respective areas. This is indicated by the abbreviation GL.

Staff functions such as technical secretaries, lawyers, assistants, product managers, project managers, quality assurance, and controlling are not listed in the department head/team leader breakdown.

a)

Department heads: 11, of whom 1 is female and 4 are members of the management team

Team leaders: 10, of whom 1 is female

< 30 years: 0 (0%)

30–50 years: 11 (52.4%)

> 50 years: 10 (47.6%)

b)

At the end of the reporting period, the company had 130 employees, of whom 23% were female and 77% were male. Employees include all full-time and part-time staff, students, and trainees.

< 30 years: 12 (9.2%)

30 - 50 years: 56 (43.1%)

> 50 years: 62 (47.7%)

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

a. Total number of incidents of discrimination during the reporting period.

b. Status of the incidents and actions taken with reference to the following:

i. Incident reviewed by the organization;

ii. Remediation plans being implemented;

iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;

iv. Incident no longer subject to action.

No cases of discrimination were reported during the reporting period.

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

Respect for human rights is enshrined in both our Code of Conduct and our comprehensive Supplier Code.

With the Supplier Code, we have developed a tool to encourage our suppliers, service providers, and vendors to also uphold human rights.

New suppliers are selected according to defined criteria. By regularly reviewing and updating supplier information, we minimize the internally analyzed risk that changes in laws or standards are not taken into account.

The results of a risk analysis are evaluated together with other assessments in the annual management review.

An internal complaint management system gives both employees and third parties the opportunity to report any grievances anonymously. These complaints are investigated immediately in accordance with a defined process.

In addition, we naturally comply with all legal regulations applicable to our company, such as the Minimum Wage Act, the General Equal Treatment Act, the Maternity and Youth Protection Act, etc. The Code of Conduct is a document that applies throughout the group. Its contents are reviewed every two years or in the event of significant changes, and training is provided with a learning assessment. The expansion of the complaint management system to all Oemeta sites is planned for 2025.

With the help of the Supplier Code of Conduct, the Code of Conduct, compliance with legal standards, and the basic rules for health, safety, and occupational safety, we have already achieved our goal of respecting human rights within our own company and in the corporate environment we can influence to the extent possible.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for ‘significant investment agreements’.

The indicator is not relevant as there are no such investment agreements.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Oemeta headquarters is in regular contact with the site managers of its subsidiaries. There is no explicit review of compliance with human rights. With the introduction of a globally valid Code of Conduct and the planned introduction of a global complaint management system in 2025, we are giving all employees the opportunity to report violations to the appropriate authorities. The options available and regular visits/meetings give Oemeta a good overview of the respective situations at the other business locations. There will therefore be no explicit review in the future either.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

- a.** Percentage of new suppliers that were screened using social criteria.

Three new suppliers were qualified in 2024. A supplier assessment in accordance with DIN ISO 9001:2015 for 2024 will be carried out in the first half of 2025. The general terms and conditions, and in particular the code of conduct contained therein, have included additional social aspects since 2023. These have not yet been taken into account in the supplier assessment for 2024. As part of a restructuring of master data, the recording and subsequent evaluation will be reviewed in 2025.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a. Number of suppliers assessed for social impacts.
- b. Number of suppliers identified as having significant actual and potential negative social impacts.
- c. Significant actual and potential negative social impacts identified in the supply chain.
- d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

During the supplier evaluation process, not only new suppliers but all suppliers are reviewed. No assessment of significant actual and potential negative social impacts is carried out. By entering into a business relationship and confirming an order, our suppliers, subcontractors, and service providers accept both our general terms and conditions and the code of conduct embedded therein. In 2024, no business relationships were terminated due to violations.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Our headquarters are located in the small town of Uetersen, 25 km from the metropolis of Hamburg. Oemeta looks back on over 100 years of history and is involved in many different community events.

One example is the decorating of the large Christmas tree, which takes place every year in the company foyer. The Christmas tree is decorated by an Oemeta employee dressed as Santa Claus together with children from a nearby school. Oemeta also sponsors an amateur cycling race in Hamburg every year,

the CyClassics. It gives both employees and sales partners the opportunity to take part in this well-known event.

In addition, the company participates in various fundraising campaigns, such as Förderverein Museum Langes Tannen e.V., DGMK Deutsche Wissenschaftliche Gesellschaft, Deutsches Rotes Kreuz Ortsverein Uetersen e.V., Wedeler Hochschulbund e.V., RKW Rationalisierungs- und Innovationszentrum der Deutschen Wirtschaft e.V., Förderverein der Beruflichen Schule Pinneberg, Schulverein, Uetersener Tafel e.V.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
 - i.** Direct economic value generated: revenues;
 - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

 - b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.
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	2022	2023	2024
i. Direct economic value generated			
Sales, other operating income, interest income	43.633.053 €	46.253.299 €	42.234.753 €
ii. distributed economic value			
Cost of sales, personnel expenses, social security contributions and expenses, interest and similar expenses, income taxes	43.395.814 €	44.397.241 €	39.411.831 €
iii. retained economic value			
Annual success	237.239 €	1.856.058 €	2.822.921 €
Equity ratio	79 %	78 %	82 %
Contribution to the community per financial year			
Personnel expenses, social security contributions and expenses, income-related tax payments	9.189.583 €	11.116.589 €	10.667.359 €

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

Current and future chemical legislation, as well as legal regulations on occupational safety and environmental protection in a global context, are highly relevant to Oemeta's business activities. In addition, the legislative activities within the framework of the European Green Deal will have a major impact.

Oemeta is a member of the German Lubricant Industry Association (VSI) and the Federal Association of Medium-Sized Mineral Oil Companies (UNITI). Both associations seek to exert influence by participating in consultations and working in advisory bodies to legislators.

Oemeta exercises direct political influence exclusively at the municipal level. The above-mentioned associations seek to exert influence at the supraregional level.

Oemeta is not involved in party financing or politically active organizations (with the exception of the above-mentioned associations).

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

Oemeta is not involved in party financing, so this indicator does not apply.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

Oemeta's business activities give rise to risks arising from the exploitation of customers and suppliers, as decisions on the award of orders of a not inconsiderable size are usually made by a small number of individuals. Countermeasures and processes are reviewed for effectiveness as part of a regular management review and adjusted as necessary. These measures greatly reduce the risk of illegal or non-compliant behavior within the company or among our partners.

Oemeta has a group-wide Code of Conduct (CoC) that obliges all employees to act in accordance with the law and guidelines. The contents, including those relating to corruption prevention, are to be communicated via a learning program in order to raise awareness and train employees. The CoC is reviewed once a year by the management and adjusted if necessary. The commercial managing director, Thomas Wessels, is responsible for compliance and therefore for the content of the CoC.

Monitoring of the compliance requirements set out in the CoC is the responsibility of the respective department heads. In areas that are not organized as departments, the respective member of the management team is responsible. In the event of violations, those responsible are obliged to report to the commercial managing director.

A whistleblower system was set up in 2022 to detect breaches of the law or violations of internal standards. All employees and temporary staff worldwide, as well as all external persons who have professional contact with Oemeta, already have access to this internal reporting office, which is affiliated with Oemeta HQ in Germany and mapped in the QM-system certified according to DIN ISO 9001:2015. It is an important goal for Oemeta that there are no violations of laws and guidelines. This was achieved again in 2024.

For 2024, it was planned to further develop the whistleblower system already in place and to regulate it as a globally valid Corporate Directive (CD). The relevant process steps were to be defined in more detail, taking into account the respective national legal systems. Due to personnel bottlenecks, implementation could not be completed in 2024 and is now scheduled to take effect in the first half of 2025.

Once work on the aforementioned CD has been completed, the management will review and decide on the compliance targets for the following year. As a result of our current measures and processes, it can be stated that no gross violations of compliance guidelines or legal guidelines or legal requirements have been identified in recent years, and this shall continue to be an important goal. No further quantitative targets have been set for 2025 due to a lack of necessity.

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

Oemeta headquarters is in regular contact with the site managers of its subsidiaries. With the introduction of a globally applicable Code of Conduct (CoC) in 2017, Oemeta headquarters has already established rules of conduct for itself and its subsidiaries. The management of each site is responsible for providing training on the CoC. At Oemeta headquarters, the contents are communicated every two years or in the event of significant changes in the form of a training course followed by a learning assessment.

At the same time, all employees of Oemeta subsidiaries have access at any time to the internal reporting office in accordance with the German Whistleblower Protection Act in order to report any suspected corruption and thus trigger an investigation. In light of the mandatory training, including learning assessment, and the ability to access the internal reporting office at any time, Oemeta does not consider additional explicit testing of its subsidiaries with regard to corruption risks to be necessary.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There were no cases of corruption during the reporting period. No contracts with business partners were terminated or not renewed in connection with corruption. Furthermore, there were no public legal proceedings in connection with corruption during the reporting period.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

Re a) to c): No proceedings have been initiated or conducted due to violations of the law; nor have any incidents of non-compliance with laws and/or regulations in the social and economic sphere been reported or otherwise come to light. Accordingly, no fines or non-monetary penalties have been imposed.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.