



GROUP

Sustainability Report
2025

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**Every decision we make
today shapes the world of
tomorrow – and we take this
responsibility seriously.**

“

Dear readers,

Sustainability has been an integral part of our corporate strategy for many years. In the past year, we published our first group-wide sustainability report – an important step towards making our commitment more transparent and embedding it even more firmly within the company. With this second group report, we are building on that and on the experience we have gained. Our goal remains to assume responsibility for the environment, society and sound corporate governance in a reliable and comprehensible manner.

We addressed the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) at an early stage. An important foundation for this is the insight we have gained from the sustainability reports of our subsidiary nolte Küchen, which we have been drawing on for several years. Building on this, we have further developed our group-wide sustainability strategy. A key component is the

double materiality assessment completed at the beginning of 2025, which allows us to systematically identify and evaluate the ecological, social and economic topics that are relevant to the nolte Group. Our aim is to shape our business models in such a way that they are resilient, innovative and responsible in the long term.

Concretely, we are working to reduce our environmental impact, expand circular value creation and secure good working conditions – with fair wages, co-determination, training and equal opportunities. Even in a challenging economic environment, we remain committed to our goals and drive necessary changes forward with determination.

With this report, we show the progress we have made since our first group report and the next steps we plan to take. We invite you to accompany us on this journey – critically, with interest and constructively – and we thank you for your trust.



Manfred Wippermann
CEO Nolte GmbH & Co. KGaA

The nolte Group is committed to diversity, equality, and equal opportunities. For better readability, this sustainability report does not use gender-neutral language. All personal terms apply equally to female, male, and diverse persons.

The image shows the exterior of a modern building, identified as the Nolte Forum pavilion. The facade is composed of horizontal wooden slats. A large, dark blue, three-dimensional logo for 'nolte' is mounted on the wall, with a bright yellow horizontal bar underneath it. Below the 'nolte' logo, the word 'KÜCHEN' is written in a smaller, dark blue, sans-serif font. To the left of the main facade, there is a large glass window with a dark frame. In the foreground, there are several large, light-colored concrete blocks or steps. The background features green trees and a clear blue sky.

nolte
KÜCHEN

Pavilion in the garden of the NOLTE FORUM.



ESRS 2

General
disclosures

ESRS 2 General Disclosures

BP-1 – General principles for preparing the sustainability statements

Basis for the preparation of sustainability reporting

For the first time, sustainability reporting for the nolte Group was prepared based on the European Sustainability Reporting Standards (ESRS). We proactively decided to align our sustainability reporting early with the future CSRD reporting obligations according to ESRS requirements. This brings several strategic advantages:

- **Long-term strategic orientation:** The systematic collection and analysis of ESG indicators strengthen the basis for well-founded, future-oriented corporate decisions by integrating sustainability into corporate strategy.
- **Resilience of the business model through consideration of ESG risks and opportunities:**

In-depth engagement with ESG topics enables potential financial risks to be identified and addressed early, and our business model to be aligned accordingly.

- **Fulfillment of information needs of all stakeholders:** ESRS reporting provides comprehensive and comparable information for all relevant stakeholder groups – from investors to customers to the general public.
- **Optimization of sustainability reporting:** The standardized and structured collection of ESG data enables continuous development and greater transparency in our sustainability communication.

The nolte Group (hereinafter referred to as “nolte”) includes the following legal entities:

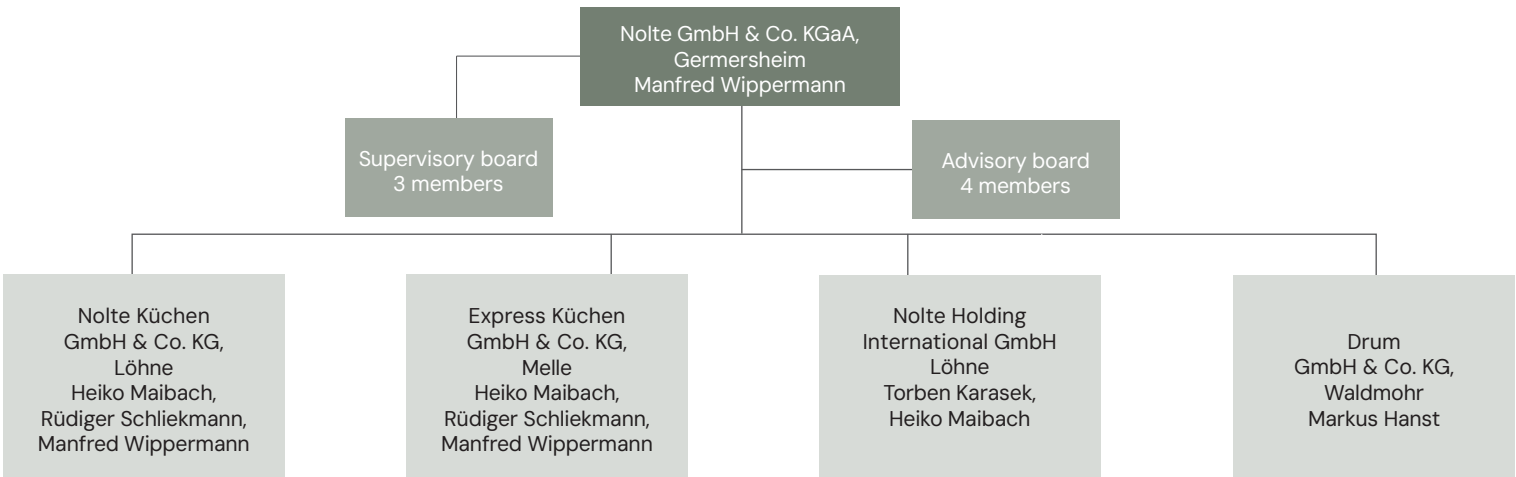
- Nolte GmbH & Co. KGaA (hereinafter referred to as nolte Holding), Germersheim
- Nolte Küchen GmbH & Co. KG (hereinafter referred to as nolte Küchen), Löhne
- Express Küchen GmbH & Co. KG (hereinafter referred to as Express Küchen), Melle
- Nolte Holding International GmbH (hereinafter referred to as nolte Holding International), Löhne

- Drum GmbH & Co. KG (hereinafter referred to as DRUM), Waldmohr

Our largest legal entities, nolte Küchen and Express Küchen, together form the Küchen subgroup. This subgroup accounts for approximately 88% of the nolte Group’s revenue and 95% of its employees.

As the largest legal entity within the nolte Group, nolte Küchen has been reporting comprehensively on our internal and external sustainability activities since 2021. Since the 2024 financial year, this reporting has been continued on an integrated basis within our Group report.

nolte Holding International was established in 2024 and consolidates our international sales activities. Since the 2025 financial year, employees have been employed by this legal entity and are included accordingly in the relevant disclosures under ESRS S1 – Own Workforce for this entity.



Financial metrics and disclosures pursuant to the EU Taxonomy are not included in this sustainability report.

Where adjustments compared with the previous 2024 sustainability report were required, these are explained in the respective chapters and sections.

The consolidation scope of the consolidated sustainability statement is the same as for the annual financial statements

The consolidation scope for sustainability reporting differs slightly in the 2024 reporting year from the annual financial statements of the nolte Group. The consolidated sales companies, with a revenue share of approximately 8.5% and around 100 employees, are not included.

Disclosure of the extent to which the sustainability statement covers the upstream and downstream value chain

Our sustainability statement covers both direct and indirect business partners in the upstream and downstream value chain. In doing so, we limit ourselves to business relationships that are under the direct control or influence of nolte.

BP-2 – Disclosures in connection with specific circumstances

Disclosure of the definitions of medium- or long-term time horizons

We have applied definitions for short-, medium-, and long-term time horizons for the assessment of impacts, risks, and opportunities in accordance with ESRS 1:

- Short-term: Reporting period
- Medium-term: 1 to 5 years
- Long-term: More than 5 years

Disclosure of metrics that include estimated data on the value chain based on indirect sources

The metrics for our greenhouse gas (GHG) emissions for Scope 3 were calculated according to the methodology of the Greenhouse Gas (GHG) Protocol. Further details are provided in ESRS E1-6.

Description of the basis for preparing metrics that include estimated data on the value chain based on indirect sources

The calculation basis for our metrics for GHG emissions for Scope 3 is based on primary metrics and indirect sources, as well as scenario-based assumptions. Further details are provided in ESRS E1-6.

Description of the resulting degree of accuracy of metrics that include estimated data on the value chain based on indirect sources

We assess the resulting degree of accuracy of our Scope 3 GHG emissions inventory calculations as good.

Description of planned actions to improve the accuracy of future metrics that include estimated data on the value chain based on indirect sources

In order to enable more precise calculations of our Scope 3 greenhouse gas emissions in the future, we will from now on systematically maintain relevant data in our ERP system. This particularly concerns information on materials purchased by us and products manufactured internally. The recorded data will form the basis of our sustainability reporting and help us better analyse and manage our environmental impacts.

Disclosure of assumptions, approximations, and judgements made in the assessment

We explain our quantitative metrics and the respective underlying assumptions, approximations, and judgements for the relevant data points in the sustainability report.

Disclosure of other legal requirements or generally accepted standards and frameworks for sustainability reporting on which the information in the sustainability statement is based

The nolte Group is committed to the following internationally recognised principles:

- Universal Declaration of Human Rights of the United Nations
- International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights
- Declaration of the International Labour Organization (ILO) on Fundamental Principles and Rights at Work
- United Nations Guiding Principles on Business and Human Rights
- Ten Principles of the UN Global Compact
- OECD Guidelines for Multinational Enterprises



GOV-1 – The Role of the Administrative, Management, and Supervisory Bodies

	nolte group	female	male	diverse
Advisory Board	4	1	3	0
Supervisory Board	3	1	2	0
Management Board	8	0	8	0
Employee representation	38	12	26	0

Number of executive and non-executive members

The administrative, management and supervisory bodies of the nolte Group are based on German law. At nolte Küchen, we understand our Advisory Board to be the administrative body. The management body is our Management Board, and the supervisory body corresponds to our Supervisory Board. Both our Supervisory Board and our Advisory Board are composed of members of the founding family, whose members are not active in an executive capacity.

Information on the representation of employees and other workers

The nolte Group has implemented a works council body in all legal entities – with the exception of nolte Holding and nolte Holding International – which is made up of elected employees. All employees working at our production sites are represented by the established employee representative bodies. Further details on the composition of our works council bodies are explained in ESRS S1-2.

Information on the experience of members with respect to the company's industries, products, and geographical locations

We are a traditionally run family business that is deeply rooted in its regional locations. Our members thus possess highly qualified expert knowledge that in some cases has grown over decades and contribute their professional experience in the kitchen and furniture industry to our company.

The Supervisory Board and Advisory Board are in continuous dialogue with our Executive Management.

Gender and diversity representation among the members of the administrative, management, and supervisory bodies

- Female: 8%
- Male: 92%
- Diverse: 0%

Percentage of independent members of the bodies

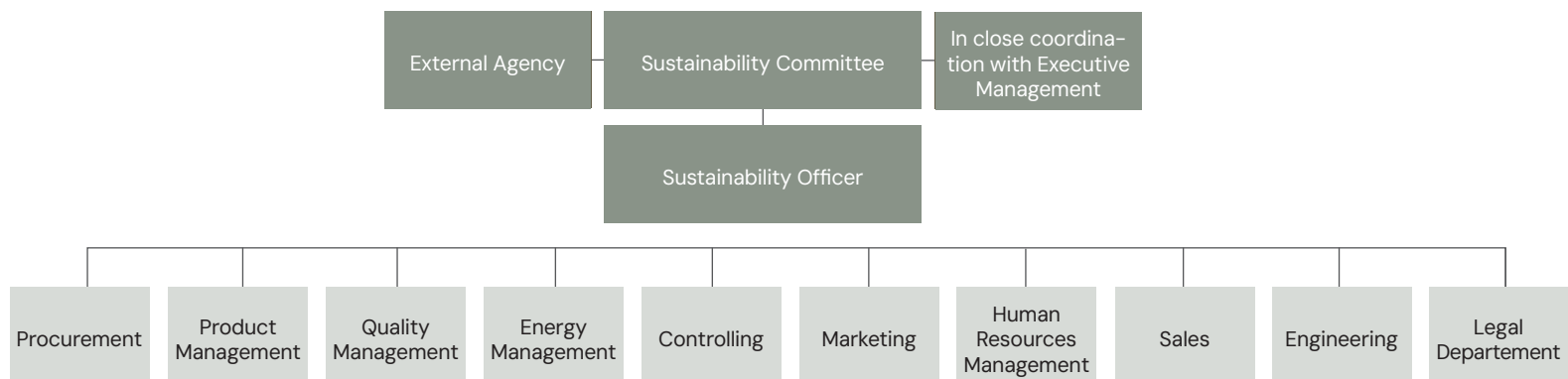
The proportion of independent members of the Supervisory Board, measured against the total number of its members, is 33% (n = 1 out of N = 3).

Information on the identity of the administrative, management, and supervisory bodies or the person(s) within these bodies responsible for overseeing impacts, risks, and opportunities

Information on the identity of the administrative, management and supervisory bodies or of the person(s) within these bodies who

are responsible for monitoring impacts, risks and opportunities. The administrative, management and supervisory bodies of the nolte Group are geared towards ensuring sustainable corporate management. Through regular monitoring and reporting processes as well as strong involvement in governance processes, sustainability and compliance are firmly anchored within the company.

For the kitchens subgroup, nolte has implemented a multidisciplinary and cross-functional sustainability committee to monitor impacts, risks and opportunities. In close coordination with the management of all legal entities, this committee is responsible for conducting the double materiality assessment and for collecting key figures to monitor the progress of sustainability performance in the nolte Group. The sustainability officer for nolte Küchen is responsible for preparing the sustainability report for the nolte Group and works together with people from all functional areas in the Group to collect the data. An external sustainability agency supports the sustainability committee in an advisory capacity.



Disclosure of how the responsibilities of the committees or individual members within the committees for impacts, risks, and opportunities are reflected in the company's bylaws, board mandates, and other related policies

The Sustainability Committee is responsible for the following areas of activity:

- **Strategy development:** Development and definition of the company's sustainability strategy.
- **Monitoring and reporting:** Monitoring and reporting on the company's status in achieving its sustainability objectives. Responsible for preparing and publishing the sustainability report.
- **Risk management:** Assessment and management of risks associated with environmental, social, and governance factors.
- **Stakeholder engagement:** Promoting dialogue and collaboration with various stakeholders on sustainability-related issues.
- **Awareness and education:** Promoting a better understanding of sustainability inside and outside the company.
- **Compliance:** Meeting legal requirements and industry standards relating to sustainability.

Description of the role of executive management in the governance processes, controls, and procedures used to monitor, manage, and oversee impacts, risks, and opportunities

The Executive Management of the nolte Group plays a central role in governance processes and is actively involved in monitoring, managing, and overseeing impacts, risks, and opportunities. This role is ensured through regular management meetings, structured coordination, and defined reporting lines. Close cooperation takes place with the Sus-

tainability Committee, which coordinates the sustainability strategy. The Chief Compliance Officer reports regularly to management and provides information on compliance risks, policies, training measures, and the whistleblowing system, as well as on the implementation of the requirements of the German Supply Chain Due Diligence Act (LkSG). These integrated processes and controls are designed to monitor and continuously adapt the company's sustainability objectives to ensure long-term success and compliance with legal requirements.

Description of how oversight is exercised over the position or management-level committee to which the management role is delegated

The Sustainability Committee of the nolte Group is headed by the Sustainability Officer of nolte Küchen, the largest legal entity. The officer reports regularly on progress and the implementation of sustainability objectives and activities. The Sustainability Committee works closely with the officer to ensure that sustainability aspects are integrated into all business processes.

Information on reporting lines to the administrative, management, and supervisory bodies

Regular reporting on all areas of activity of the Sustainability Committee is provided to the Executive Management. The Executive Management informs the Supervisory Board as part of its scheduled meetings. In addition, ad hoc reporting to the Advisory Board is established, for example by our Chief Compliance Officer regarding the conduct and results of compliance risk analyses, the adoption of compliance policies, training measures, our

whistleblowing system, and tax compliance.

Information on how specific controls and procedures are integrated with other internal functions

We have a risk management system covering our entire value chain, which integrates sustainability-related risks and opportunities. In addition, we regularly update our double materiality assessment and maintain close dialogue with our relevant stakeholders regarding our material impacts, risks, and opportunities.

Disclosure of how the administrative, management, and supervisory bodies, as well as the highest executive level, oversee the setting of targets in relation to material impacts, risks, and opportunities, and how progress in achieving these targets is monitored

Through formal reporting lines and continuous dialogue between our Sustainability Committee, Executive Management, and external expert support, we ensure that our sustainability strategy is consistently implemented and that set objectives are regularly reviewed and achieved. In addition, we gain comprehensive knowledge of relevant issues, which are incorporated into our decision-making processes. This ensures that sustainability is actively lived within our company and that we meet our targets.



nolte Küchen stands for exceptional quality, diversity and service, reliability, and continuity.

Disclosure of how the administrative, management, and supervisory bodies determine whether appropriate skills and expertise to oversee sustainability matters are in place or being developed

We ensure the availability of skills and expertise for overseeing sustainability matters by:

- providing our workforce with specialised training and further education, and involving external expertise,
- defining, implementing, monitoring, and reporting on our strategies,
- sharpening our own knowledge and skills through market expertise, and
- obtaining feedback through ongoing dialogue with our departments to adapt and expand existing measures for ensuring and enhancing skills and expertise.

Information on sustainability-related expertise that the bodies either possess directly or have access to

Through a combination of internal expertise, external consulting resources, continuous training opportunities, and the support of the Sustainability Committee, the bodies possess comprehensive and up-to-date knowledge in the field of sustainability. This enables them to make well-informed decisions and to implement the company's sustainability strategy effectively.

Disclosure of how sustainability-related skills and expertise relate to material impacts, risks, and opportunities

Within our sustainability management, our internal and external stakeholders play a central role. As experts in their respective fields, we rely on their knowledge, skills, opinions, and ideas. Therefore, we engage—also in the context of the double materiality assessment, for example through expert interviews—in intensive, cross-departmental stakeholder dialogues. These dialogues are already formalised in our daily exchanges. In this way, we jointly identify, monitor, address, and/or strengthen our material impacts, risks, and opportunities.

GOV-2 – Information and sustainability matters addressed by the company’s administrative, management, and supervisory bodies

Disclosure of whether, by whom, and how often the administrative, management, and supervisory bodies are informed about material impacts, risks, and opportunities; the conduct of due diligence; and the results and effectiveness of the strategies, actions, metrics, and targets adopted to address them

The type of exchange at the leadership level regarding responsibilities and the management of material impacts, risks, and opportunities takes place within the following framework:

- Executive Management meetings (weekly)
- Meetings between Executive Management and all senior managers (quarterly)
- Steering and project control committee meetings for strategic projects (monthly)
- Advisory Board meetings (quarterly)
- General staff meetings (biannually)
- Works Council meetings (monthly)
- Economic Committee meetings (quarterly)
- Exchange between Executive Management and the Works Council (monthly)

At DRUM, exchanges regarding the management of material impacts, risks, and opportunities take place as needed. General staff meetings are held annually.

In addition, regular coordination takes place in our product range meetings concerning range development.

Disclosure of how the administrative, management, and supervisory bodies consider impacts, risks, and opportunities when monitoring strategy, making decisions on major transactions, and overseeing the risk management process

In 2024/2025, we carried out the double materiality assessment for the nolte Group in accordance with ESRS for the first time. The results regarding our material impacts, risks, and opportunities form the basis for the ongoing development of our sustainability strategy. The material risks and opportunities are integrated into our risk management system. This enables us to derive objectives and measures that are aligned with our corporate strategy and business model.

Disclosure of the list of material impacts, risks, and opportunities addressed by the administrative, management, and supervisory bodies or their relevant committees

The graphic on the next page shows the material impacts, risks, and opportunities that the administrative, management, and supervisory bodies, as well as the Sustainability Committee of the nolte Group, continuously address.

Overview of material impacts, risks and opportunities according to the double materiality assessment

ESRS E1 Climate change	Climate adaption	Climate protection	Energy		
ESRS E2 Pollution	Air pollution	Water pollution	Soil pollution	Pollution of living organisms	Food resources
	Substances of concern	Substances of very high concern	Microplastics		
ESRS E3 Water and marine resources	Water consumption	Water withdrawal	Water discharge	Water discharge into oceans	Use and extraction of marine resources
ESRS E4 Biodiversity and ecosystems	Climate adaption	Land use change	Direct exploitation	Invasive alien species	Environmental pollution
	Species population size	Global extinction risk	Land degradation	Desertification	Soil sealing
	Dependencies on ecosystem services	Other			
ESRS E5 Circular economy	Resource inflows incl. resource use	Resource outflows related to products & services	Waste		
ESRS S1 Own workforce	Secure employment	Working hours	Adequate remuneration	Work-life balance	Occupational health and safety
	Social dialogue	Freedom of association, existence of works councils, workers' rights	Collective bargaining incl. proportion of employees covered by collective agreements	Gender equality and equal pay	Diversity
	Employment & inclusion of persons with disabilities	Training & skills development	Measures against violence and harassment in the workplace	Child labour	Forced labour
	Adequate accommodation	Data protection			

ESRS S2 Employees in the value chain	Secure employment	Working hours	Adequate remuneration	Work-life balance	Occupational health and safety
	Social dialogue	Freedom of association, existence of works councils, workers' rights	Collective bargaining incl. proportion of employees covered by collective agreements	Gender equality and equal pay	Diversity
	Employment & inclusion of persons with disabilities	Training & skills development	Measures against violence and harassment in the workplace	Child labour	Forced labour
	Adequate accommodation	Data protection			
ESRS S3 Affected communities	Adequate housing	Adequate nutrition	Water & sanitation	Land-related impacts	Safety-related impacts
	Freedom of expression	Freedom of assembly	Impacts on human rights defenders	Free, prior and informed consent	
ESRS S4 Consumers and end users	Data protection	Freedom of expression	Access to (high-quality) information	Health & safety	Personal safety
	Child protection	Non-discrimination	Access to products & services	Responsible marketing practices	
ESRS G1 Business conduct	Corporate culture	Protection of whistle-blowers	Animal welfare	Political engagement and lobbying activities	Management of supplier relationships incl. payment practices
	Reporting & detection of corruption and bribery incl. training	Incidents of corruption and bribery			

Legend:

Double materiality	Financial materiality	Impact materiality	Not material	Not relevant for further consideration
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GOV-3 – Integration of sustainability-related performance into incentive schemes

Existence of incentive schemes and remuneration policies linked to sustainability aspects for members of the administrative, management, and supervisory bodies

At nolte Küchen, we link part of the variable salary components of our N1- and N2-level executives to the sustainability performance of the nolte Group.

Description of the main features of the incentive schemes

The variable remuneration system is based on the performance indicator first-pass yield (Gutquote) of our manufactured products. The first-pass yield refers to the proportion of produced and delivered units that meet the defined quality requirements, relative to the total number of units.

Disclosure of how sustainability-related performance indicators are considered as performance measures or integrated into the remuneration policy

By measuring the performance indicator first-pass yield, we track the increase in our productivity and contribute to reducing the complaint rate. This also indirectly measures our contribution to the continuous improvement of customer satisfaction.

Percentage of variable remuneration dependent on sustainability-related targets and/or impacts

Since 2024, in our largest legal entity, nolte Küchen, up to 25% of the variable remuneration of our N1-level executives and 10% of the variable remuneration of our N2-level executives has been tied to the first-pass yield.

Description of the level in the company at which the conditions of the incentive schemes are approved and updated

The approval and updating of the conditions for our incentive schemes are the responsibility of the respective executive management teams within the nolte Group.

GOV-4 – Statement on Due Diligence

Disclosure of the allocation of information provided in the sustainability statement on the procedure for fulfilling due diligence obligations

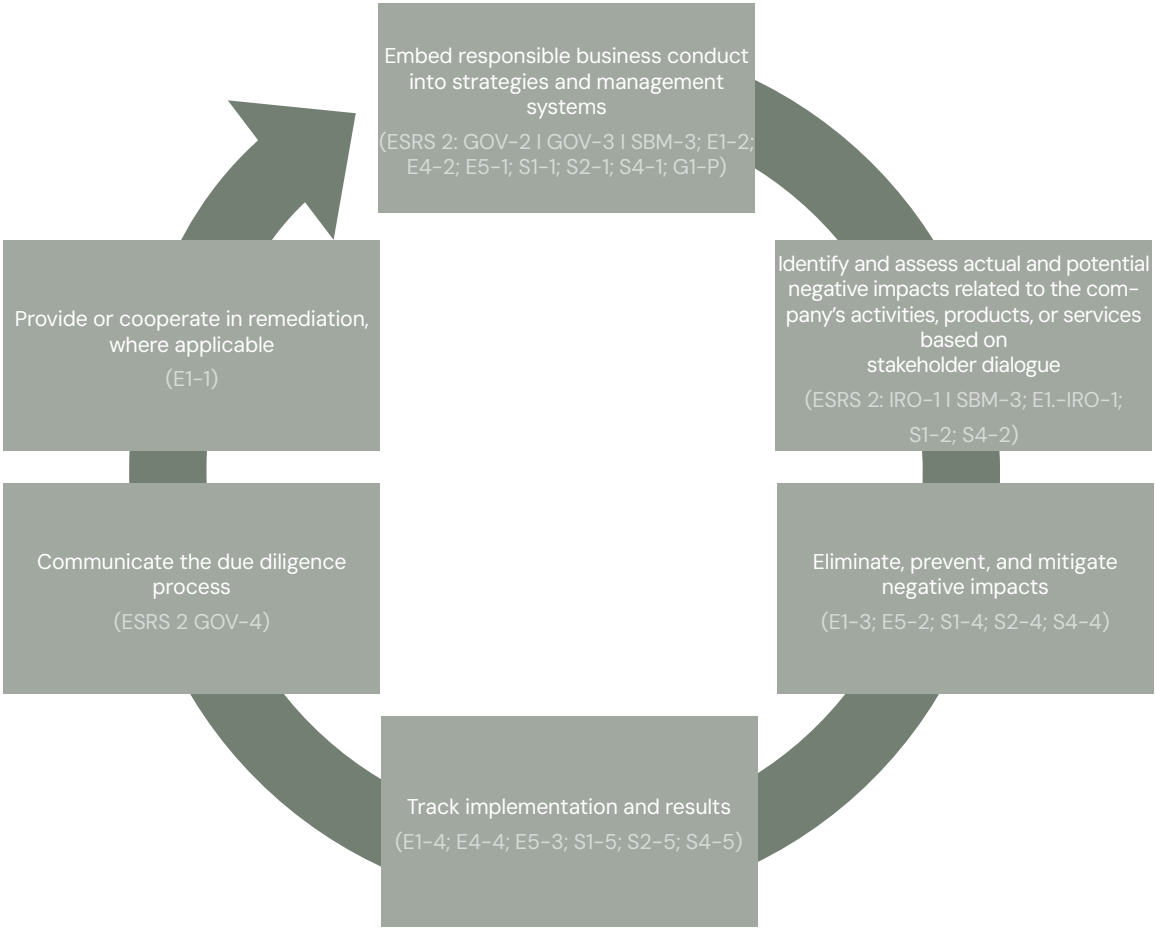
We fully meet our due diligence obligations by establishing value-chain-wide risk management across all business units, maintaining continuous and open dialogue with our stakeholders, integrating our sustainability focus

topics into our corporate strategy and business model development, and having our sustainability strategy validated by external experts.

The process includes the identification and assessment of environmental and social risks, as well as the implementation of measures to mitigate those risks. These measures include the introduction of policies, employee training programmes, regular monitoring processes, and audits. The results of these

measures are communicated both internally and externally to ensure comprehensive reporting and stakeholder engagement.

The nolte Group follows the OECD Due Diligence Guidance for Responsible Business Conduct. The graphic below illustrates the nolte Group's due diligence process, with references to the relevant ESRS data points containing further information.



GOV-5 – Risk Management and Internal Controls for Sustainability Reporting

Description of the scope, key features, and components of the risk management and internal control procedures and systems in relation to sustainability reporting

Our risk management consists of the following components and procedures:

- Identification of sustainability risks based on the double materiality assessments in accordance with ESRS and other risk analyses
- Evaluation and prioritisation of the identified risks
- Derivation of objectives and measures to mitigate identified risks
- Documentation of risks in the risk monitor
- Monitoring of material risks
- Linking sustainability management with corporate strategy as an integral part of business activity
- Stakeholder engagement to review the effectiveness of measures

Description of the risk assessment approach applied

The nolte Group assesses financial effects from sustainability-related topics in terms of risks, opportunities, and likelihood of occurrence. Material risks must be reported in the risk monitor.

Description of the main risks identified and their mitigation strategies

Based on our double materiality assessment, our material risks are located in the topic area of climate change, with mitigation strategies

described in more detail under ESRS 2 SBM-3 and in chapter E1 Climate Change.

The identification of potential and actual risks in the field of climate change was carried out in line with the risk classification of the Task Force on Climate-Related Financial Disclosures (TCFD). These risks can be divided into two categories:

- 1) Risks related to the global transition to a low-carbon economy
 - Political and legal risks: Rising operating costs due to CO₂ pricing/taxation (material risk)
 - Technological risks: Investment costs for energy efficiency measures; limited potential for expanding photovoltaic systems due to structural conditions
 - Market risks: Rising costs for fossil raw materials (material risk)
 - Reputational risks: None identified
- 2) Physical impacts of the climate crisis, e.g. extreme weather events such as floods or heat stress, which require additional investments in adaptation measures to protect company sites.
 - nolte has already implemented comprehensive structural adaptation measures at production sites in potential flood-prone areas based on building regulations and expert reports, and has developed preventive behavioural guidelines to protect our employees and production facilities. No material physical climate risks have been identified.
 - Conducting a detailed climate risk analysis regarding physical climate risks has been assessed as a business opportunity to identify potential long-term climate risks at all our sites at an early stage and mitigate them through further adaptation

measures. Further details are provided in ESRS E1.IRO-1 and E1-9.

Description of how the results of the risk assessment and internal controls relating to the sustainability reporting process have been integrated into relevant internal functions and processes

The identified risks and the results of internal controls are regularly discussed in Executive Management meetings and directly incorporated into strategic decision-making. The Sustainability Committee coordinates strategy development and reporting. The relevant specialist departments manage the risk monitor and ensure that the findings from the risk assessment are integrated into operational processes. Furthermore, the results are communicated to all affected departments to implement targeted risk mitigation measures. The Chief Compliance Officer plays a central role by regularly reporting on compliance risks, internal controls, and the progress of implementing regulatory requirements. This integrated approach ensures that sustainability strategies are consistently implemented and continuously adapted to new challenges.

Description of the regular reporting of risk assessment and internal control results to the administrative, management, and supervisory bodies

Reporting on the results of the risk assessment and internal controls to the administrative and supervisory bodies takes place once a year. The update of the risk monitor is discussed as part of this process.

SBM-1 – Strategy, Business Model, and Value Chain

Description of the main groups of products and/or services offered

The nolte Group’s product portfolio includes high-quality furniture for kitchens, utility rooms, living spaces, and bathrooms, as well as partition wall systems for office interiors. Our services include customer care and servicing of the products sold to end users, supplemented by the provision of spare parts.

Description of the key markets and/or customer groups served

Our customer groups include retail partners such as furniture retailers and kitchen studios, as well as general contractors and project partners in the construction sector for residential and commercial properties,

including office buildings, hotels and student accommodation, both in Germany and abroad.

In addition to our home market of Germany, we primarily serve markets across Europe, which together account for 94% of revenue. Within Europe, we supply countries in the European Economic Area, as well as the United Kingdom, Switzerland and Serbia. Outside Europe, Turkey, Korea and the Arabian Gulf region are key sales markets.

The export share of the Kitchens subgroup is approximately 38% of revenue, with 841,730 furniture units exported. At DRUM, exports account for approximately 1.7% of revenue.

nolte Holding International operates its own showrooms, where the product ranges of nolte Küchen and Express Küchen are presented, and provides local support to customers in international markets.

Market	Umsatz
Germany	64%
Europe ¹	94%
European Economic Area (EEA) ²	87%
Countries outside the EEA	13%
Asia ³	6%

1 | Excluding Turkey.

2 | The European Economic Area (EEA) is an arrangement that extends the EU Single Market to Iceland, Liechtenstein and Norway. These three countries are members of the European Free Trade Association (EFTA) and participate in the EEA in order to access the EU Single Market without being full members of the European Union.

3 | Including Turkey.



More space for ideas – with glass partition walls from Drum Systeme

Total number of employees (headcount) at the end of the reporting period

As of the reporting date 31 December 2025, the nolte Group comprises 1,971 employees. These are distributed among the legal entities as follows:

nolte Holding	nolte Küchen	Express Küchen	nolte Holding International	DRUM
9	1.544	327	31	60

Total revenue

As of 31 December 2025, our revenue is distributed among our legal entities as follows:

nolte Holding	nolte Küchen	Express Küchen	nolte Holding International	DRUM
0,2 %	66,3 %	22,0 %	8,10 %	3,4 %

Description of sustainability-related targets in relation to key product and service groups, customer categories, geographic areas, and stakeholder relationships

The nolte Group’s commitment to achieving our sustainability targets and to consistently pursuing our long-established sustainability activities in ongoing dialogue with our stakeholders is the key to long-term economic success.

Climate transition plan

We are working on the systematic measurement of our Group-wide greenhouse gas (GHG) emissions in order to develop data-based reduction pathways from 2027 onwards. On this basis, we will derive sustainability-related targets for our own business activities as well as for the key decarbonisation levers across the value chain.

Resources

For wood-based materials, we exclusively use raw materials certified in accordance with internationally recognised standards (PEFC/FSC). Particleboard used across the nolte Group’s total purchasing volume contains approximately 71% recycled wood content.

In addition, we continuously work to improve resource efficiency and promote the circular economy in order to extend the service life of our products and minimise environmental pollution.

Innovation

Starting with the 2026 product range, sustainability will be systematically incorporated as a criterion in the development of new products. This will become evident, among other areas, in the 2027 product range through optimised LED lighting: the power consumption of the LED strips used will be reduced by approximately 50% compared with the respective predecessor models. These new lighting solutions can help reduce electricity consumption for kitchen lighting.

Social

Our commitment to our own workforce comes first. We create safe, attractive, and inspiring working conditions and foster a corporate culture based on co-determination, training, and well-being. The cultural shift towards a sustainably operating company is in full swing, and we are proud of the progress we have already achieved together.

Governance

We do not tolerate corruption or bribery at any time or under any circumstances in any of the regions in which we operate.

List of ESRS sectors relevant to the company

The nolte Group's business activities are classified under the following NACE codes:

- 31.01 – Manufacture of office and shop furniture
 - 31.02 – Manufacture of kitchen furniture
 - 64.21 – Activities of holding companies
-

Description of the business model and value chain

nolte Holding manages the Group's strategic direction. It is responsible for Group accounting, liquidity management and Group reporting, as well as the coordination of services for the subsidiaries, including insurance, IT systems support and risk management through the diversification of the subsidiaries.

nolte Küchen plans and develops kitchen, bathroom and living-room furniture in line with current trends and customer requirements. The furniture can be individually configured to meet customer preferences in terms of design, shape, size and materials. The comprehensive product portfolio is displayed, promoted and marketed in the company's own showrooms and, primarily, through retail partners in furniture stores and kitchen studios. Products are also sold via online channels.

The Express Küchen product portfolio is structured similarly to that of nolte Küchen and broadens market access by offering products in the entry-level price segment and through an additional online sales channel.

nolte Holding International distributes the product portfolios of nolte Küchen and Express Küchen in international markets and ensures local support for end customers.

DRUM develops made-to-measure partition wall and storage systems for office environments, tailored to current trends and the individual requirements of architects and general contractors. The partition wall systems are manufactured using a range of materials, including glass, aluminium, steel and wood, in order to meet a wide variety of space-utilisation requirements and enable flexible reconfiguration.

The nolte Group operates four production sites, all of which are located in Germany. nolte Küchen manufactures in Melle and Löhne, Express Küchen in Melle, and DRUM Systeme in Waldmohr. In 2025, nolte Küchen expanded its production site in Melle and integrated worktop manufacturing into its own value chain. The opening of the new worktop production facility was celebrated as part of the nolte in-house exhibition 2025.

Electrical appliances, sinks, taps, lighting, accessories and fittings are sourced from the upstream value chain.

DRUM further processes raw materials and semi-finished products, such as particleboard and aluminium profiles, through cutting and glazing. Hinges, locks and handles are sourced from the upstream value chain.

Description of inputs and the approach to sourcing, developing, and securing inputs

The main raw materials required to manufacture our products are wood and wood-based materials, such as particleboard and medium-density fibreboard (MDF). In addition to wood-based materials, other key raw materials include glass, aluminium and steel.

To secure the availability of our inputs, we have long pursued a multi-supplier strategy to strengthen the resilience of our supply chain. To mitigate the risk of raw-material shortages, we systematically assess raw materials that are exposed to increased climate-related risks.

Our production processes require plant and machinery that are developed and installed in close cooperation with suppliers to meet our specific production requirements. These assets are maintained for long-term operation and optimised where necessary.

Description of output and results in terms of the current and expected benefits for customers, investors, and other stakeholders

The outputs of our business activities are high-quality, customised, modern and durable kitchen furniture and system partition walls, which we distribute in Germany and abroad. Our products combine excellent quality, an attractive price-performance ratio, contemporary aesthetics and sustainability with reliable, trust-based and continuous cooperation. We aim to be a long-term and trusted business partner for our customers. We offer end users high-quality products and support the longest possible product lifetime through services such as repair offerings.

Description of the main characteristics of the upstream and downstream value chain and the company's position within the value chain

The key features of the nolte Group's value chain are described below. The focus is on the legal entities with manufacturing activities: nolte Küchen, Express Küchen and DRUM. Any differences between the value-chain steps of the individual legal entities are explained separately.

Upstream value chain

- **Raw material extraction:** Extraction of the main raw materials for our production: wood, metals (especially steel and aluminium), basic plastics, packaging materials, glass products.
- **Processing of raw materials and production of intermediate and finished products, as well as transport:** Raw materials are processed into intermediate products by manufacturing companies. These include particleboard and MDF panels, solid wood, aluminium profiles, fittings such as hinges, door strips and

push-to-open fittings, locks, cut glass, as well as paints, adhesives and tools.

The raw materials are also further processed by manufacturing companies into intermediate products such as particleboard and MDF panels, solid wood, aluminium profiles, fittings including hinges, door strips and push-to-open fittings, locks and cut glass, as well as paints, adhesives and tools.

We source our production-related materials from long-standing suppliers in Germany and Europe. Transportation is carried out throughout the Group by a logistics service provider. Within the nolte Group, the majority of the material groups MDF panels, screws, fittings, aluminium profiles, cut glass and steel are sourced regionally. This strengthens resilience in terms of security of supply, enables short transport distances and supports regional value creation. Approximately 34% of the

purchasing volume for our production materials within the Kitchens subgroup is sourced from suppliers in Germany located within a radius of less than 100 km. At DRUM, the share of regionally sourced production materials amounts to approximately 28% of purchasing volume.

Within the Kitchens subgroup, the share of purchased production materials sourced from suppliers in Germany and Europe is distributed as follows:

Own operations

- **Design and development:** nolte Küchen designs and develops kitchen, bathroom, and living room furniture – also on behalf of Express Küchen. DRUM designs and develops partition and cabinet wall systems for office spaces, adapted to current trends and architectural requirements.

Material group – Kitchens subgroup	Sourcing from suppliers in Germany (%) ¹	Sourcing from suppliers in Europe (%) ¹
Wood particleboard	86 %	14%
MDF panels	100%	0%
Prefabricated fronts	39%	61%
Screws, fittings	84%	16%
Electrical appliances	96%	4%
Kitchen accessories	94%	6%
Aluminium profiles	92%	8%
Cut glass	100%	0%
Steel	97%	3%

1 | Basis: purchasing volume.

- **Production:** At nolte Küchen and Express Küchen, the main production processes for processing raw materials and semi-finished products are cutting wood and particleboard, painting, order picking, cabinet assembly, and quality control. Upon customer request, additional supplied parts such as fittings, sinks, lighting components, and kitchen appliances are sold. At DRUM, the main production processes for processing raw materials and semi-finished products are cutting aluminium profiles and particleboard to the required size and building individual frames for glass partitions or parts for cabinet walls made of particleboard. DRUM sources aluminium profiles and particleboard in individually manufactured surface finishes. In addition to glass frames, aluminium frame doors are also produced by cutting and glazing the profiles and are equipped with supplied components such as hinges, locks, and handles according to customer specifications.
- **Packaging:** At nolte Küchen and Express Küchen, the pre-assembled cabinets remain assembled for transport. Supplied parts are picked and packaged together with the cabinets for each customer order. At DRUM, the produced glass frames, alu-

minium frame doors, and particleboard parts are packaged for safe transport to the construction site. Individual supplied parts are picked together with the partition and cabinet wall components for transport.

- **Marketing:** The main marketing activities include producing catalogues and product brochures, advertisements in trade journals, trade fairs, website and online campaigns, as well as organising various events and exhibitions.
- **Sales:** At nolte Küchen and Express Küchen, the product ranges are distributed through business-to-business (B2B) channels. These include kitchen studios and retailers as well as furniture stores. Products are also sold via online platforms and through project business with the construction sector, for example for furnishing hotels and student accommodation. DRUM distributes its products through B2B channels. These include general contractors and individual specialist trade partners. Outside Germany, nolte Holding International distributes the kitchens through our sales companies, which display the kitchens in showrooms.

Downstream value chain

- **Transport to the trading partner:** The cabinets and supplied parts, or the partition walls for office buildings, packaged for final transport, are delivered by contracted freight forwarders to the trading partners, who then arrange onward transport to the end user.
- **Assembly and installation at the end user's site:** At nolte Küchen and Express Küchen, the partly pre-assembled cabinets and supplied parts such as built-in appliances are installed and assembled into complete kitchens by trained fitters from the trading partners.
At DRUM, the individual parts are assembled into finished partition and cabinet wall systems by trained installation service providers (subcontractors). The transport packaging materials are taken back by the installers and properly disposed of by certified waste management companies.
- **Product use phase:** The nolte Group offers customer service and after-sales service (warranty, repairs, modifications, spare parts, exchanges) to end users.
- **End-of-life:** Kitchens and their components, such as electrical appliances, are disposed of by end users at the end of their service life.



SBM-2 – Interests and Views of Stakeholders

Description of stakeholder engagement

Within the nolte Kitchens sub-group, the integration of our stakeholders is embedded as a core element of our management approach in accordance with DIN EN ISO 9001:2015. The continuous involvement of our stakeholders serves as an important instrument for meeting the expectations of our long-established company today and in the future, while continuously improving our economic, environmental, and social performance. Through dialogue, we gain a holistic understanding of the opportunities, trends, and challenges that arise.

Description of key stakeholders

We maintain regular dialogue with the following stakeholder groups:

- Shareholders and Advisory Board
- Employees and Works Council
- Suppliers
- Customers and trading partners
- End users
- Financial institutions (investors and banks)
- Government and society, such as authorities, trade unions, associations, initiatives, the general public, media representatives, and residents in the region
- Graduates and applicants
- Schools and universities

Description of stakeholder categories engaged with

We maintain regular dialogue with all our stakeholder groups. However, we distinguish between stakeholders that significantly influence

our corporate strategy and business model, and those that have an indirect influence on our business activities. These include:

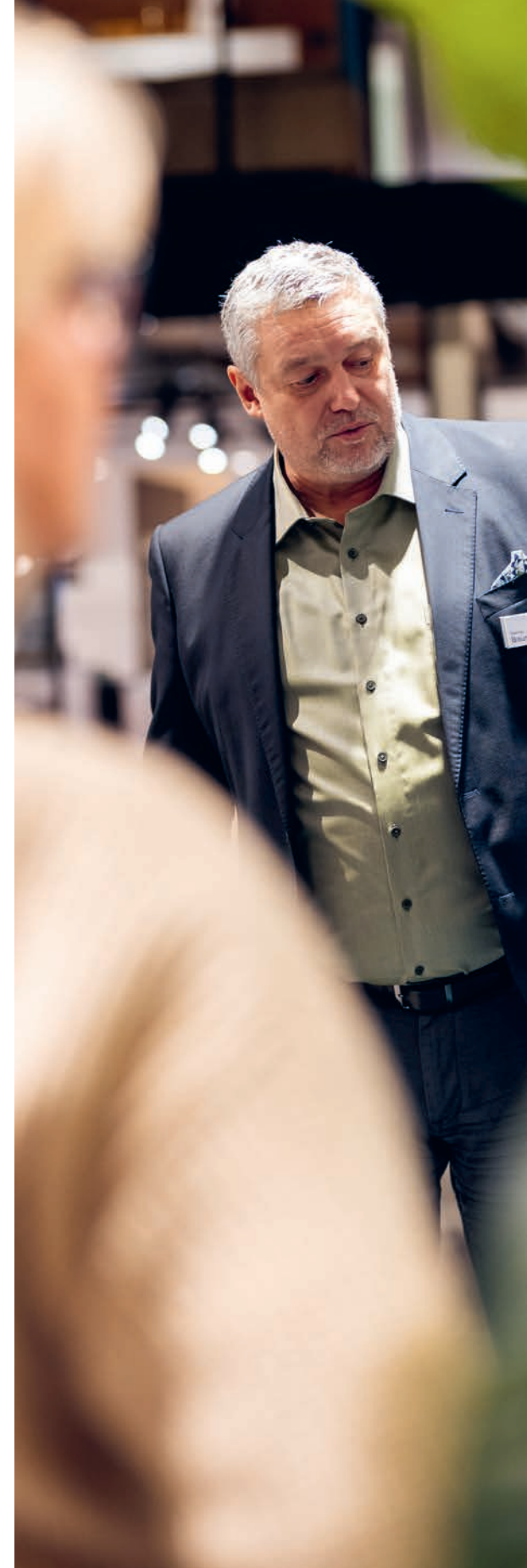
- Government and society, e.g. NGOs
- Authorities
- Trade unions, associations, initiatives, the general public, media representatives
- Residents near our production sites
- Graduates and applicants
- Schools and universities

Description of how stakeholder engagement is organised

Stakeholders are prioritised according to the significance of their influence on the organisation and/or the influence the organisation has on them, to ensure a focused and targeted approach to engagement.

The following describes the frequency with which we conduct stakeholder dialogues with our stakeholder groups. Further details on our engagement with employees, suppliers, customers, trading partners, and end users can be found in ESRS S1, ESRS S2, and ESRS S4:

- Our shareholders and Advisory Board meet four times a year.
- The exchange between management and the Works Council takes place continuously and as required.
- The Works Council holds monthly meetings.
- Our employees are involved in dialogue at departmental and company level on an individual, needs-based basis.
- We involve our suppliers through direct contact between the relevant specialist department and Procurement.
- Our customers and trading partners are in close contact with our field sales team, internal sales team, and sales management.



- We engage with end users indirectly through our customer service, end-user satisfaction surveys, website contact forms, as well as in person at trade fairs and via social media.
- Our Executive Management communicates with financial institutions as required.
- We maintain contact with trade unions, associations, industry initiatives, the general public, media representatives, and local residents.
- We cooperate with vocational schools and universities in the context of our training programmes and project work.
- We connect with graduates, applicants, schools, and universities at career fairs and on-site at universities. In addition, we offer projects in our training workshop, showroom tours, and factory visits at our locations.

Description of the purpose of stakeholder engagement

We take the significance of our stakeholders in relation to our sustainability management very seriously. Our commitment is to continuously strengthen our relationships with each of them and to safeguard their interests with the utmost care and responsibility.

Description of how the results of stakeholder engagement are taken into account

Close collaboration with our stakeholders is essential to us for developing a sound and responsible sustainability strategy. Their valuable input and perspectives are a key foundation for shaping our sustainable business practices.

From November 2024 to March 2025, as part of our double materiality assessment, we discussed the perspectives of our most important stakeholders in depth and integrated the results into our materiality analysis. Further details are provided in IRO-1.

We define stakeholders that indirectly influence our business activities as affected communities. Based on our technical expertise, we have assessed the topics of the ESRS standard for affected communities (S3) as not material for the nolte Group, and have therefore not included them in the assessment of impact materiality or financial materiality. Nevertheless, we meet our obligations in all human rights matters, including those concerning affected communities, and are committed to complying with internationally recognised frameworks. These are listed in BP2.

To date, no cases of non-compliance with these frameworks, nor any serious human rights-related problems or incidents concerning affected communities in connection with our business activities or our upstream and downstream value chain, have been reported.

The nolte Group is actively engaged in a variety of social initiatives in the context of corporate citizenship and places great importance on working in partnership with local and regional authorities. We comply with all legal requirements in accordance with our operating permits.

Note: This paragraph refers to disclosure requirements in accordance with ESRS S3-1 [16, 17]; ESRS S3-4 [36])

Description of changes to the strategy and/or business model

The nolte Group’s corporate strategy is reviewed annually. The perspectives of our stakeholders are incorporated into this process. We recognise that sustainability is a key element of the expectations of all stakeholder groups. We continuously work to advance this dialogue and increasingly rely on close cooperation with our key stakeholders, for example to use more sustainable materials, develop materials that make more efficient use of resources, optimise production and reduce waste, particularly plastics.

The exchange between the various functions on sustainability-related matters within the nolte Group serves to improve our sustainability performance. Further details are provided in GOV-1 and GOV-2.

Description of the understanding of the interests and views of key stakeholders in relation to the company’s strategy and business model

Below are the interests and views of our stakeholders that significantly influence our corporate strategy and business model:

Employees

- **Interests and perspectives**
 - Working conditions: Employees value safe, healthy, and motivating work environments.
 - Corporate culture: A respectful atmosphere, diversity, and inclusion are considered a given.
 - Career development: Opportunities for professional training and advancement are important.
 - Co-determination: Employees want to have a voice in company decisions and value transparent communication.
 - Sustainability: Employees increasingly attach importance to employers that deliver sustainability performance and report transparently on progress.

- **Consideration in strategy and business model**
 - Workplace design: Implementation of programs to improve working conditions and occupational safety.
 - Training: Provision of training and development programs to enhance employee skills.
 - Employee involvement: Regular employee meetings and the establishment of communication channels and participation programs to involve staff in decision-making processes.

Suppliers

- **Interests and perspectives**
 - Partnership: Suppliers seek fair and long-term collaboration.
 - Planning security: Transparent communication regarding order volumes, call-off cycles, and long-term planning is essential.
 - Payment terms: Reliable and punctual payments are crucial.
 - Sustainability: Suppliers increasingly provide data on the sustainability performance of their companies and products.

- **Consideration in strategy and business model**
 - Long-term contracts: Building long-term partnerships with reliable suppliers.
 - Fair terms: Ensuring fair and transparent payment conditions.
 - Sustainable procurement: Implementation of procurement strategies based on ecological and social criteria and preferred cooperation with suppliers that meet these criteria.

End users

■ Interests and perspectives

- Quality and design: End users value the quality, durability, and aesthetic design of kitchen furniture.
- Customization: There is strong demand for tailor-made and personalized solutions.
- Service orientation: Fast delivery, expert advice, and convenient customer service are clear advantages.
- Value for money: Customers seek a good balance between cost and benefit.
- Sustainability: Awareness of the environmental impact of products is increasing.

■ Consideration in strategy and business model

- Product development: Investment in high-quality materials and innovative designs that meet end-user needs.
- Personalized offerings: Introduction of custom kitchen solutions tailored to individual customer requirements.
- Sustainability initiatives: Development and marketing of products with a focus on the use of low-emission materials and the provision of spare parts to extend product life and reduce resource consumption.

Retail partners

■ Interests and perspectives

- Quality, design, and innovation: Retailers want to offer high-quality, visually appealing products that stand out from the competition and meet market demands.
- Reliability and availability: Retailers appreciate consistent and reliable delivery with short lead times.
- Support: They expect comprehensive support in the form of marketing materials, training, and customer service.
- Competitiveness: Retailers seek competitive pricing and attractive margins.
- Sustainability: Retail partners are increasingly interested in receiving product ratings based on environmental criteria, such as Product Carbon Footprints (PCF) and Environmental Product Declarations (EPD). In particular, in the contract business, these data can represent important criteria in tenders.

■ Consideration in strategy and business model

- Product development: Investment in high-quality materials and innovative designs that meet end-user needs.
- Stable supply chains: Ensuring a stable and reliable supply chain to meet the needs of retail partners.
- Support programs: Providing training, marketing resources, and technical support to assist partners in their sales efforts.
- Attractive terms: Offering competitive pricing and attractive margins to foster long-term, successful partnerships.
- Sustainable practices and products: Provision of product information from our kitchen production operations so that these data can be incorporated into environmental balance sheets and assessments in the contract business.

Shareholders and financial institutions

■ Interests and perspectives

- Returns: Investors expect stable and growing financial returns.
- Risk: Risk minimization and transparent risk assessments are important.
- Innovation: A focus on future-proof products and markets ensures long-term stability and creates competitive advantages.
- Sustainability: Investors increasingly provide loans on the basis of ESG criteria and expect transparent disclosure of corporate performance based on measurable KPIs.

■ Consideration in strategy and business model

- Growth strategy: Development and implementation of strategies to increase company growth and profitability.
- Risk management: Implementation of a robust risk management system.
- ESG reporting: Transparent reporting on sustainability initiatives and ESG performance.

SBM-3 – Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model

Description of the material impacts, risks, and opportunities resulting from the materiality assessment

The results of our double materiality assessment are presented in an overview, indicating the respective chapters in which we provide a more detailed explanation of our impacts, risks, and opportunities.

Environment

1. Upstream value chain	2. Our sites in Löhne and Melle	3. Downstream value chain
	GHG reduction targets (existing Scope 1 & Scope 2 reduction target) +	
	GHG reduction targets (missing Scope 3 reduction targets) - R	
Climate transition plan (contribution to mitigating climate change) +	Cost savings and reputational gain + ✓	Climate transition plan +
	Rising operating costs due to CO ₂ pricing/taxation - R	
	Use of fossil fuels / rising costs - R	
	Energy efficiency (continuous improvement of energy efficiency) + ✓	
	Use of renewable energies + ✓	
	Adapting strategy to physical climate risks ✓	
	Biodiversity (wood-based materials from certified sources) + ✓	
		Resource outflows (loss of raw materials at the end of the product life cycle) -
Strategic sourcing: multi-supplier strategy, partnerships for circular economy models ✓	Resource flows (recycled content in materials), product innovation, market positioning & competitiveness + ✓	
	Resource outflows (extension of product life cycle) +	
	Waste (waste reduction) +	

Legend: + Positive impact - Negative impact ✓ Opportunity R Risk

Social

1. Upstream value chain	2. Our sites in Löhne and Melle	3. Downstream value chain
	Secure employment  	
	Fair wages (fair remuneration system) 	
	Social dialogue (inclusion of employee concerns & freedom of association and co-determination) 	
	Working conditions (collective bargaining agreements as clear framework conditions) 	
	Working time (work-life balance)  	
	Occupational health and safety (effective health protection measures)  	
	Equal opportunity & inclusion (equal pay for equal work) 	
	Skills and training (employee qualifications) 	
	Diversity (diversity and equal treatment) 	
Supply Chain Due Diligence Act (LkSG): Duty of for workers in the value chain (secure employment)  	Dialogue with consumers and end users strengthens brand image & innovation (freedom of expression) 	Freedom of expression for consumers and end users 
	Customer loyalty through high-quality product information 	Access to product information 
		Health and safety of consumers and end users 
		Data protection (data protection risks, cyberattacks) 

Governance

1. Upstream value chain	2. Our sites in Löhne and Melle	3. Downstream value chain
	Corporate culture (employee satisfaction)  	
		Whistleblowing system (protection of whistleblowers, safe working environment, trust in the company)  
Payment practices with suppliers (fair and industry standard payment behaviour) 	Supplier relationships and payment practices: strong business relationships 	
		Prevention of corruption and bribery (clear measures and training)  

Disclosure of the current and anticipated effects of material impacts, risks, and opportunities on the business model, value chain, strategy, and decision-making, and how the company has responded or plans to respond to these impacts

In the chapters ESRS E1 Climate Change, E4 Biodiversity, E5 Resource Use and Circular Economy, S1 Own Workforce, S2 Workers in the Value Chain, S4 Consumers and End Users, and G1 Business Conduct, we report in detail on how we respond to material impacts, risks, and opportunities in relation to our business activities and strategy.

Information on the resilience of the strategy and business model with regard to the ability to address material impacts and risks and to seize material opportunities

Our corporate strategy and business model are resilient due to our long-standing practice of continuously improving our sustainability performance, based on defined sustainability targets and the consistent pursuit of our sustainability activities in active dialogue with our internal and external stakeholders. Further details on our strategy and business model are provided in SBM-1 and SBM-2.

IRO-1 – Description of the process for identifying and assessing material impacts, risks, and opportunities

Description of the methods and assumptions applied in identifying impacts, risks, and opportunities

The double materiality assessment was carried out from November 2024 to March 2025 and is based on the current understanding of the requirements of the EU Sustainability Reporting Standards (ESRS) published in July 2023.

The double materiality process was divided into four phases:

1. Preparation phase:

- Definition of the reporting scope
- Analysis of the value chain
- Identification of stakeholders

2. IRO definition and validation:

- Identification of relevant sustainability topics in accordance with ESRS 1 AR 16, taking into account the nolte Group's value chain
- Identification and formulation of the related impacts, risks, and opportunities
- Validation of the impacts, risks, and opportunities with the relevant departments and Executive Management

3. Assessment of impact materiality and financial materiality

- Stakeholder dialogue to assess the scale and likelihood of occurrence of the validated impacts
- Consolidation of results for the final assessment of the materiality of impacts in terms of scale, scope, irremediability, and likelihood of occurrence

- Workshop with the relevant functional areas and Executive Management to assess the financial effects of the validated risks and opportunities

4. Consolidation and process documentation:

- Validation of the results of the double materiality assessment with Executive Management

Description of the process for identifying, assessing, prioritising, and monitoring potential and actual impacts on people and the environment based on the due diligence process

The analysis focused on business activities in the value chain that are within the direct control or influence of the nolte Group, as well as on the perspectives of the most important stakeholder groups with which the nolte Group maintains continuous dialogue through various engagement formats. The central stakeholder groups for the nolte Group are as follows:

- Employees
- Environment (as a “silent stakeholder”)
- Suppliers
- Customers (trading partners)
- nolte Group
- Capital providers (investors/banks)

The nolte Group was supported and guided by an external sustainability consultancy in conducting the double materiality assessment and throughout the process. The selected best-practice approach takes into account regulatory requirements, scientific findings, industry-specific expertise and many years of process knowledge relating to nolte Küchen, as well as insights into the

perspectives of stakeholder groups. This enables the comprehensive and well-founded identification of sustainability matters.

In order to take stakeholder interests into account when assessing material impacts, risks and opportunities, long-standing subject-matter experts from all relevant specialist departments of nolte Küchen, acting as representatives of the nolte Group, were involved.

Time horizons

The following time horizons were applied in defining impacts, risks, and opportunities, in accordance with ESRS:

- Short-term: Reporting period (0–1 year)
- Medium-term: 1 to 5 years
- Long-term: > 5 years

Based on our technical expertise and industry benchmarks, the topics covered by the ESRS standards on Water and Marine Resources (ESRS E3) and Affected Communities (ESRS S3) were assessed as not material to the nolte Group and therefore were not included in the assessment of impact materiality or financial materiality.

Description of how the process focuses on specific activities, business relationships, geographical areas, or other factors that pose an increased risk of negative impacts

For the identification of potential or actual negative impacts arising from specific activities, business relationships, geographical areas, or other factors, we refer

to recognised indices such as the World Justice Project, the Environmental Performance Index, and the Global Salary Index.

To fulfil our due diligence obligations along the supply chain, we conduct risk analyses of our suppliers by country and product group in relation to human rights violations. We set our internal assessment threshold very low and therefore subject our suppliers to a comprehensive, case-specific review even at a low risk potential.

Description of how the process considers impacts that the company is involved in through its own activities or as a result of business relationships

For each identified impact, the following aspects were considered:

- Topic and description of the impact
- Relevance of the impact within the value chain (upstream value chain | own operations | downstream value chain)
- Time horizon in which the impact is relevant

Description of how the consultation process integrates affected stakeholders to understand how they may be affected, and which external experts are involved

The stakeholder dialogue was conducted based on a representative strategy. Expert interviews were carried out with individuals from the nolte Group who represented the perspectives of different stakeholder groups and evaluated the sustainability topics in terms of the scale and likelihood of the impacts.

Description of how the process ranks negative impacts based on their relative severity and likelihood, and positive impacts based on their relative scale, scope, and likelihood, to determine which sustainability matters are material for reporting purposes

Impacts were assessed in terms of their scale, scope, irremediability, and likelihood of occurrence. The assessment criteria were defined in accordance with the ESRS standard (ESRS 1) and the EFRAG implementation guidance. All impacts were evaluated using the following six-point scales:

Scale	Scope	Irremediability	Likelihood of occurrence
5 – extreme	5 – global / >81% of affected stakeholders	5 – irreversible / cannot be remedied	5 – frequent
4 – high	4 – continental / 61–80% of affected stakeholders	4 – very difficult / long-term to remedy	4 – occasional
3 – medium	3 – national / 41–60% of affected stakeholders	3 – difficult / medium-term to remedy	3 – rare
2 – low	2 – regional / 21–40% of affected stakeholders	2 – with effort (time & cost) to remedy	2 – conceivable
1 – minimal	1 – local / 1–20% of affected stakeholders	1 – relatively easy / short-term to remedy	1 – unlikely
0 – none	0 – none	0 – very easy to remedy	0 – very unlikely

The overall score for each impact was determined as follows:

- Positive impacts: Average of the scale and scope ratings
- Negative impacts: Average of the scale, scope, and irremediability ratings

The determination of material impacts was based on an assessment matrix presented in IRO-2.

Description of the process for identifying, assessing, prioritizing, and monitoring risks and opportunities that have or may have financial impacts

For each identified risk or opportunity, the following points were considered:

- Topic and description of the risk/opportunity
- Time horizon in which the risk or opportunity is relevant

Description of how the connections between impacts and dependencies, and the risks and opportunities that may arise from these impacts and dependencies, were considered

To identify relevant sustainability topics in accordance with ESRS 1 AR 16, at the sub-topic level, potential or actual risks and opportunities were derived from each impact — and vice versa — taking into account the value chain of the nolte Group.

Description of how the likelihood, magnitude, and nature of the identified risks and opportunities were assessed

Risks and opportunities were evaluated in terms of their financial effect and likelihood of occurrence. The assessment criteria were developed in line with typical risk management standards and take into account how risks are evaluated within the nolte Group. All risks and opportunities were assessed using the following six-point scales:

The financial impacts were measured in absolute euro amounts based on the nolte Group's risk management thresholds. The determination of material risks and opportunities was carried out using an assessment matrix, which is presented in IRO-2.

Risks	Probability
5 – substantial	5 – > 50 %
4 – significant	4 – 26-50 %
3 – moderate	3 – 11-25 %
2 – minimal	2 – 6-10 %
1 – insignificant	1 – 0-5 %
0 – none	0 – none

Opportunities	Probability
5 – substantial	5 – 81-100 %
4 – significant	4 – 61-80 %
3 – moderate	3 – 41-60 %
2 – minimal	2 – 21-40 %
1 – insignificant	1 – 1-20 %
0 – none	0 – none

Description of how sustainability-related risks were prioritised compared to other types of risks

The Group's risk management policy provides the basis for identifying sustainability-related risks. Our integrated risk management approach ensures that risks are assessed consistently.

Description of the decision-making process and associated internal control procedures

The nolte Group has established a robust risk management and internal control system to identify, assess, and manage risks. The decision-making processes are described in GOV-5.

Description of the input parameters used in the process of identifying, assessing, and managing material impacts, risks, and opportunities

For the identification, assessment, and management of material impacts, risks, and opportunities, we use key figures such as energy consumption, greenhouse gas emissions balance, waste metrics, personnel figures, and other data collected along our value chain. The key figures for the material topics are explained in the following chapters.

E2.IRO-1 Pollution

Description of the procedures for identifying and assessing material impacts, risks, and opportunities related to pollution

The nolte Group conducts regular consultations at all production sites with neighbouring communities and public authorities. This ensures that we maintain an ongoing dialogue with the environmental authorities and comply with all statutory requirements in accordance with our operating permits.

As part of the double materiality assessment, potential adverse impacts of air pollution on the environment and employees were identified at the production sites in Melle, Löhne and Waldmohr. However, these impacts were assessed as not material. Our business activities generate particular matter from wood sawing and sanding processes, as well as air emissions from the operation of our wood-fired heating systems. The majority of air emissions are captured directly at the production facilities through extraction systems and the use of appropriate filtration technology.

All facilities are equipped with sensors for

the continuous measurement and monitoring of air quality. Maintenance agreements with equipment manufacturers also contribute proactively to the safe and reliable operation of our production facilities.

Our wood-fired heating system in Melle is subject to the statutory requirements of the German Technical Instructions on Air Quality Control (TA Luft). In accordance with applicable reporting obligations, the system is regularly inspected by the competent authorities.

In addition, a small proportion of our wooden components is lacquered in-house at the customer's request. For this purpose, we exclusively use externally sourced water-based paints. The lacquering process is largely fully automated. Emissions of gaseous and vaporous organic substances (VOC emissions) remain well below the legally permitted limits. Where required, for example when replacing filters or handling water-based paints, our production employees are provided with appropriate personal protective equipment. The management of our production sites is characterised by a high standard of safety management that not only complies with, but in some areas exceeds, applicable statutory requirements. Continuous monitoring and the ongoing improvement of safety measures help ensure a high level of protection for both employees and the environment.

No additional investments in enhanced air-pollution-prevention technologies are currently expected to be necessary, as the existing systems already reflect the current state of the art.

E3.IRO-1 Water and Marine Resources

Description of the procedures for identifying and assessing material impacts, risks, and oppor-

tunities related to water and marine resources

As part of the validation of impacts, risks, and opportunities, and based on water consumption figures and the expertise of our sustainability consultancy, no relevant issues relating to water and marine resources (E3) were identified. nolte production sites are located exclusively in regions without water stress. Water is mainly used for sanitary facilities and for the operation of our sprinkler systems for fire protection. Water supply and wastewater disposal are handled exclusively via the respective municipal water utilities. Waste from our water-based lacquering plant at the Melle production site is separately disposed of by certified waste management companies, ensuring that there is no contamination of water with chemicals or emissions into wastewater. Water consumption for our lacquering plant is approximately two and a half times the amount used for our sanitary facilities. The financial effects of water consumption for the nolte Group are negligible.

IRO-2 – Disclosure requirements covered by the company's sustainability statement as included in ESRS

Disclosure of data points included in the sustainability report

Based on the results of the double materiality assessment for the nolte Group, the following material data points were derived:

ESRS 2	BP-1 & BP-2	GOV-1	GOV-2	GOV-3	GOV-4	GOV-5	SBM-1	SBM-2	SBM-3	IRO-1	IRO-2
General Disclosures	General context and specific circumstances for preparation	The role of the administrative, management, and supervisory bodies	Sustainability information for management	Integration of sustainability performance into incentive systems	Statement on due diligence	Risk management and internal controls for sustainability reporting	Strategy, business model, and value chain	Interests and viewpoints of stakeholders	Material impacts, risks, and opportunities and their interaction with strategy and business model	Description of the process for identifying and assessing material impacts, risks, and opportunities	In ESRS, disclosure requirements covered by the company's sustainability statement
ESRS E1	E1-1	E1-2	E1-3	E1-4	E1-5	E1-6	E1-7	E1-8	E1-9		
Climate change	Transition plan	MDR-P	MDR-A	MDR-T	Energy consumption	GHG Scope 1-2-3 emissions	GHG offset projects	Internal carbon pricing	Financial effects		
ESRS E2	E2-1	E2-2	E2-3	E2-4	E2-5	E2-6					
Pollution	MDR-P	MDR-A	MDR-T	Pollution of air, water, and soil	(Particularly) polluting substances	Financial effects					
ESRS E3	E3-1	E3-2	E3-3	E3-4	E3-5						
Water and marine resources	MDR-P	MDR-A	MDR-T	Water consumption	Financial effects						
ESRS E4	E4-1	E4-2	E4-3	E4-4	E4-5	E4-6					
Biodiversity and ecosystems	Transition plan	MDR-P	MDR-A	MDR-T	Biodiversity metrics	Financial effects					
ESRS E5	E5-1	E5-2	E5-3	E5-4	E5-5	E5-6					
Resource use and circular economy	MDR-P	MDR-A	MDR-T	Resource inflows	Resource outflows	Financial effects					

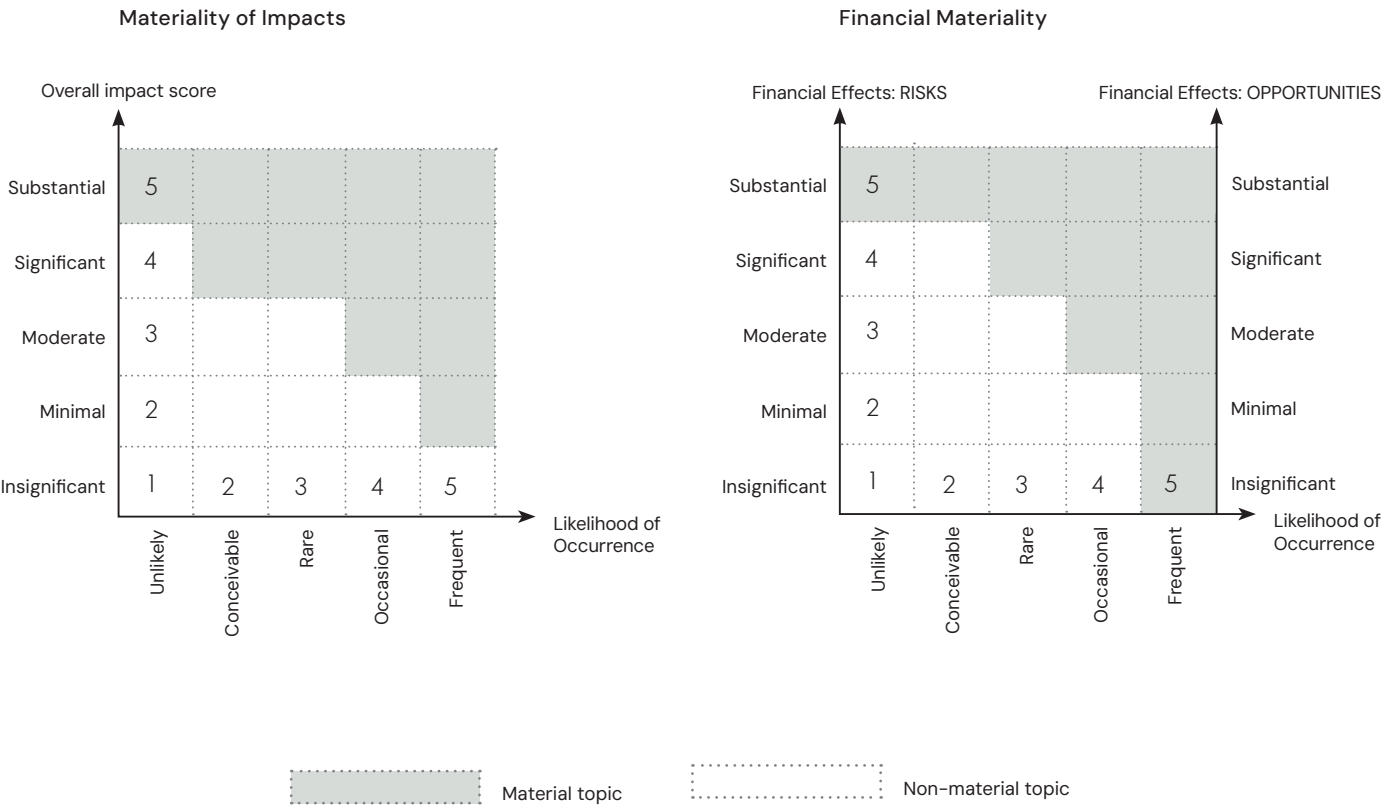
MDR-P, MDR-A, MDR-T = Minimum disclosure requirements for material topics. Material data points are highlighted in color.

ESRS S1	S1-1	S1-2	S1-3	S1-4	S1-5	S1-6	S1-7	S1-8	S1-9	S1-10	S1-11
Own workforce	MDR-P	Process: Involvement of workers	Process: Remediation of impacts	MDR-A	MDR-T	Characteristics of employees	Characteristics of non-employee workers	Collective bargaining coverage	Diversity indicators	Adequate wages	Social protection
	S1-12	S1-13	S1-14	S1-15	S1-16	S1-17					
	People with disabilities	Training and skills development	Occupational health and safety	Work-life balance	Remuneration indicators	Grievances and severe impacts related to human rights					
ESRS S2	S2-1	S2-2	S2-3	S2-4	S2-5						
Workers in the value chain	MDR-P	Process: Involvement of value chain workers	Process: Remediation of negative impacts	MDR-A	MDR-T						
ESRS S3	S3-1	S3-2	S3-3	S3-4	S3-5						
Affected Communities	MDR-P	Process: Involvement of affected communities	Process: Remediation of negative impacts	MDR-A	MDR-T						
ESRS S4	S4-1	S4-2	S4-3	S4-4	S4-5						
Consumers and End Users	MDR-P	Process: Involvement of consumers and end users	Process: Remediation of negative impacts	MDR-A	MDR-T						
ESRS G1	MDR-P	MDR-A	G1-1	G1-2	G1-3	G1-4	G1-5	G1-6			
Business Conduct	Strategies / practices	Measures	Corporate culture	Supplier relationships	Detection of corruption and bribery	Incidents relating to corruption or bribery	Political engagement and lobbying activities	Payment practices			

MDR-P, MDR-A, MDR-T = Minimum disclosure requirements for material topics. Material data points are highlighted in color.

Determination of Materially Assessed Impacts, Risks and Opportunities

nolte Group has carried out the double materiality assessment based on the current understanding of the requirements of the ESRS sustainability reporting standards (as of March 2025) and used the following scales and threshold values for assessing impacts, risks, and opportunities:



Material topic

Non-material topic

Disclosure of a list of data points derived from other EU legislation and information on their position in the sustainability statement.

The disclosure according to ESRS 2 IRO-2 paragraph 56 can be found in the annex of this sustainability report.



Climate protection starts where we preserve our nature.



E1

Climate change

ESRS E1 Climate Change

The following graphic presents the material impacts, risks, and opportunities of nolte Group in relation to E1 – Climate Change along our value chain and for the relevant time horizons:

E1 Climate Change	Description of Material Impacts, Risks & Opportunities	Value Chain	Impact / Risk / Opportunity	Time Horizon
Physical climate risks in the value chain	Adjustment of strategy to climate risks: With the help of a climate risk and climate resilience analysis, the strategy can be adapted to physical climate risks.	Own operations	Opportunity	Long-term
GHG reduction targets (existing Scope 1 & Scope 2 reduction targets)	Long-term reduction of GHG emissions through GHG reduction targets for Scope 1 & 2: nolte Küchen has Scope 1 and Scope 2 reduction targets. nolte Küchen has a positive impact on reducing GHG emissions by pursuing the set targets.	Overall	Positive impact	Medium- and long-term
GHG reduction targets (existing Scope 1 & Scope 2 reduction targets)	Rising operating costs due to CO ₂ pricing/taxation: CO ₂ pricing or stricter emission regulations will lead to higher costs in the medium and long term (e.g., CO ₂ taxation in the transport and logistics sector).	Own operations	Risk	Medium- and long-term
GHG reduction targets (existing Scope 1 & Scope 2 reduction targets)	Reputation enhancement: GHG reduction targets and communication of progress can have a positive effect on reputation. Product declarations for the construction sector (DRUM) are in demand in tenders abroad for the nolte Holding International subsidiaries.	Own operations	Opportunity	Long-term
GHG reduction targets (missing Scope 3 reduction targets)	Potential negative environmental impact due to missing GHG reduction targets for Scope 3: Potential negative impact due to GHG emissions and missing Scope 3 targets, and therefore no reference framework for assessing and implementing reduction measures (initial evaluation of Scope 3 in 2024).	Overall	Negative impact	Medium- and long-term
Climate transition plan	Contribution to mitigating climate change: By introducing a transition plan with concrete measures and targets (e.g., reducing nolte Küchen's CO ₂ emissions in Scope 1 & 2 by 50% by 2030 compared to 2019) and continuously monitoring defined KPIs (e.g., CO ₂ footprint per production unit), nolte actively contributes to achieving the Paris climate targets.	Overall	Positive impact	Short-, medium-, and long-term

E1 Climate Change	Description of Material Impacts, Risks & Opportunities	Value Chain	Impact / Risk / Opportunity	Time Horizon
Climate transition plan	Cost savings and reputation enhancement: A strategic transition plan for reducing GHG emissions can reduce costs in the long term and have a positive effect on reputation.	Own operations	Opportunity	Long-term
Climate transition plan	Rising operating costs due to CO ₂ pricing/taxation: CO ₂ pricing or stricter emission regulations will lead to higher costs in the medium and long term (e.g., CO ₂ taxation in the logistics sector or raw materials).	Own operations	Risk	Medium- and long-term
Übergangsplan für den Klimawandel	Negative climate impact from GHG emissions: Emissions of GHGs across the entire value chain have a negative impact on climate change.	Overall	Negative impact	Short-, medium-, and long-term
Energy efficiency	Continuous improvement of energy efficiency (e.g., through the energy management system) reduces relative energy consumption (e.g., per production unit) and thus has a positive effect on the reduction of GHG emissions.	Own operations	Positive impact	Short-, medium-, and long-term
Energy efficiency	Energy and cost savings: There is an opportunity for the medium- and long-term alignment towards energy-efficient production, which will lead to corresponding energy and cost savings.	Own operations	Opportunity	Medium- and long-term
Consumption of fossil fuels	Negative climate impact from fossil fuels: The use of fossil fuels at own sites and in mobility (e.g., company vehicles) has a negative impact on climate change.	Eigene Geschäftstätigkeiten	Negative impact	Short-, medium-, and long-term
Use of renewable energy	Use of wood from production waste: Burning residual wood generated in production reduces dependence on fossil fuels and has a positive impact on the environment.	Vorgelagert, Eigene Geschäftstätigkeiten	Positive impact	Short-, medium-, and long-term
Use of renewable energy	Independence from gas supply and prices: Burning residual wood generated in production and using solar energy increases independence in energy generation.	Own operations	Opportunity	Short-, medium-, and long-term
Use of renewable energy	Reduction of GHG emissions: The purchase of green electricity has a positive effect on the reduction of GHG emissions.	Own operations	Positive impact	Short-, medium-, and long-term
Use of renewable energy	Reputation enhancement: The purchase of green electricity reduces Scope 2 emissions and has a positive impact on reputation.	Own operations	Opportunity	Short-, medium-, and long-term

E1-1 – Climate Transition Plan

Disclosure of the transition plan for climate change mitigation

molte recognises its responsibility to help mitigate climate change and intends to develop a sustainability strategy for all subsidiaries that includes a long-term transition plan for climate change mitigation. As a basis for this, we have been gradually collecting complete greenhouse gas data for Scope 3 for our largest revenue-generating entity, molte Küchen, since 2024. On this basis, we are developing our transition plan for decarbonisation and deriving further decarbonisation measures for the molte Group.

Our Kitchens subgroup has already been collecting Scope 1 and Scope 2 GHG emissions since 2021 and will do so annually from financial year 2026 onwards. Our largest legal entity, molte Küchen, has already prepared a complete GHG inventory, defined Scope 1 and Scope 2 targets and implemented measures to reduce emissions. molte Küchen is continuing these activities and will prepare another complete GHG inventory in 2026, including Scope 3.

Details of our concepts, measures and progress towards our targets are presented below.

Explanation of how the targets are consistent with limiting global warming to 1.5°C in line with the Paris Agreement

At the reporting date of the voluntary sustainability report, the molte Group had not yet defined any Group-wide targets to limit global warming to 1.5°C that are aligned with the Paris Agreement.

The company is excluded from benchmarks aligned with the Paris Agreement

The molte Group is not excluded from the EU Benchmarks aligned with the Paris Agreement pursuant to Regulation (EU) 2022/2453 (Delegated Regulation supplementing Regulation (EU) 2020/1818 of the Commission on minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks).

E1.SBM-3 – Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model

Type of climate-related risk

As part of the double materiality assessment, the molte Group identified the following climate-related transition risk:

Rising operating costs due to medium- and long-term CO₂ pricing/taxation and/or stricter emissions requirements, e.g. CO₂ pricing in the transport and logistics sector and CO₂ taxation of certain raw materials.

Description of the scope of the resilience analysis

molte has not conducted a scenario-based resilience analysis with regard to climate-related transition risks. Nevertheless, we have taken measures to respond appropriately to the increasing CO₂ pricing of the logistics sector and certain raw materials. These risks are already reflected in the procurement strategy,

and we are in dialogue with business partners as to which costs may be passed on to us in full or in part.

molte monitors statutory requirements and developments and integrates potential financial effects resulting from planned CO₂ taxation/pricing into strategic procurement planning.

The molte Group conducted a resilience analysis with regard to physical climate risks, covering its own activities and facilities in its own and leased locations in Germany as well as the foreign sales companies of molte Holding International. The analysis indicates that there is an opportunity to adapt our business activities and sites to climate risks over the long term. The results are incorporated into corporate strategy and are used to assess assets as well as investment decisions concerning ongoing and planned climate mitigation measures.

Disclosure of when and how the resilience analysis was conducted

We carried out our resilience analysis of physical climate risks in 2025. The analysis of physical climate risks was conducted in five steps:

1. Identification and selection of relevant climate projections
2. Determination of relevant impact chains
3. Recording of existing and planned adaptation solutions
4. Damage assessment
5. Final vulnerability assessment and documentation

Time horizons for the resilience analysis

The time horizons of the resilience analysis differ from the time horizons defined in our double materiality assessment in accordance with ESRS 2. The time horizons applied for the resilience analysis of climate-related physical risks are as follows:

Period	Time horizon	Type of analysis
2025–2035	Short-term	In-depth climate risk analysis
2035–2055	Medium-term	In-depth climate risk analysis
2030–2099	Long-term	Climate risk screening

Description of the results of the resilience analysis

Steps 1 and 2 of our resilience analysis revealed that our sites in Waldmohr (DRUM), Germersheim (nolte Holding), and Melle (nolte Küchen) are exposed to climate hazards.

In the initial assessment (Steps 1 and 2 of the analysis), the following high or very high hazards were identified, leading to a detailed risk analysis for the respective sites:

Location	Legal Entity	Identified Climate Risks
Germersheim	nolte Holding	Flooding, Heat stress
Melle	nolte Küchen	Flooding
Waldmohr	DRUM	Heat stress

After a more in-depth examination of the system elements affected by climate risks and the current and planned measures for risk mitigation and climate adaptation, we classify the risk profile for the medium-term time horizon as low to medium. The existing or planned measures for risk mitigation and climate adaptation were evaluated and documented for each site.

The following table presents the results of our climate risk analysis:

Location	Identified Climate Risks	Risk After Analysis of Mitigation and Climate Adaptation Measures
Germersheim	Flooding, Heat stress	Low
Melle	Flooding	Medium (for buildings)
Waldmohr	Heat stress	Medium (for employees and buildings)

The existing or planned measures for risk mitigation and climate adaptation have been evaluated and documented for the respective sites.



Description of the ability to adapt strategy and business model to climate change

molte considers it an opportunity to align its corporate strategy with climate-related risks over the long term and to make its business model robust with the help of climate risk and resilience analyses.

We regard it as a short-, medium- and long-term opportunity to make our contribution to climate change mitigation on the basis of a Group-wide strategic transition plan within the molte Group and to communicate transparently in the market. By achieving our GHG reduction targets and communicating our progress, we aim to meet our customers' demand for product declarations in the construction sector and respond to increasing enquiries from international customers in connection with tenders. In this way, we safeguard our reputation and strengthen our market positioning over the long term. At the same time, we recognise that reducing GHG emissions can lower our operating costs over the long term by identifying the largest decarbonisation levers and developing and implementing appropriate measures.

With regard to energy, we see a short-, medium- and long-term opportunity to strengthen our independence from fossil fuels used for heat generation by utilising wood waste generated at our sites and by generating solar energy, while also reducing operating costs over the medium and long term. In addition, we see the alignment of our production facilities towards greater energy efficiency as an opportunity to achieve medium- and long-term energy and cost savings.

To ensure the resilience of our upstream supply

chain, we already pursue a multi-supplier strategy for the procurement of key raw materials, particularly wood-based materials. In order to adapt to physical climate risks, we have already implemented numerous measures to protect our properties and facilities, as well as our business activities and employees. If new business activities or sites are added in the future, they will undergo a new resilience analysis.

E1.IRO-1 – Description of procedures for identifying and assessing material climate-related impacts, risks and opportunities

Description of procedures regarding impacts on climate change

molte identified and assessed the actual and potential impacts on climate change as part of the double materiality assessment. The assessment methodology and evaluation are in accordance with the information provided under ESRS 2 IRO-1 and IRO-2.

Description of the process regarding climate-related physical risks in own operations and along the value chain

We analysed climate-related physical risks. As part of our resilience analysis, we first carried out a climate hazard screening using the climate hazard assessments of the rating agency Moody's. The assessment was based on an index screening methodology to identify the sites where climate change may have a particularly significant impact.

The sites were assessed on a scale from 0 (low risk) to 100 (high risk) for climate-related hazards in the categories of flooding, heat stress, hurricanes and typhoons, sea-level rise, water stress, wildfires and earthquakes. The criteria for this analysis included detailed climate hazard projections showing the relative degree of change in extreme events such as the intensity and frequency of precipitation, high temperatures, historical tropical cyclone activity, coastal flooding, drought and water stress, and the potential for wildfires.

The analysis focused on current effects of extreme weather events, such as tropical cyclones, and other future-oriented climate-related impacts. For our analysis, we considered the following methodological aspects:

For our owned and leased sites, the assessment includes an overview of physical climate risk across all seven risk categories based on the RCP4.5 and RCP8.5 scenarios over decadal time horizons from 2030 to 2099 (long term). The Representative Concentration Pathway (RCP) scenarios correspond to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) and represent scenarios for:

- RCP4.5: Moderate development. This scenario assumes a controlled increase in GHG emissions, with a CO₂-equivalent concentration of approximately 650 ppm (parts per million) by 2100. Emissions and radiative forcing subsequently stabilise at a moderate level. Radiative forcing is a measure of the additional energy input into the climate system and remains at a constant level over the long term.
- RCP8.5: High-emissions scenario. Under this scenario, GHG emissions continue to

rise without constraint, reaching approximately 1,370 ppm CO₂-equivalent by 2100. Radiative forcing remains at a high level beyond 2300.

The leased sites were excluded from an in-depth resilience analysis, as the lease arrangements could be terminated if climate-related hazards increase, and the Group has limited ability to implement climate adaptation measures at such locations. For these sites, climate hazards are therefore used as a basis for risk assessment.

For the detailed resilience analysis of our owned sites, the scenario with the potentially most severe climate impacts (RCP8.5) was applied to two time horizons (short term and medium term). Subsequently, we assessed the extent to which our owned sites and employees are exposed to physical climate risks, whether adaptation or mitigation measures already exist or are planned, and what recommendations can be derived for the future.

Description of the process regarding climate-related transition risks and opportunities in own operations and along the value chain

We identified climate-related transition risks and opportunities as part of our double materiality assessment, drawing on internal expertise from the areas of sustainability, procurement, production and strategy. A systematic assessment of political, legal and technological risks, as well as market and reputational risks, was carried out, for example on the basis of recognised transition scenarios such as the IPCC SSP1-1.9 scenario (global climate) or the IEA Net Zero by 2050 scenario (International Energy Agency).

At the time of initial and voluntary reporting, nolte had not yet conducted such a scenario-based analysis.

Description of the process for identifying climate-related hazards considering high-emission climate scenarios

nolte identified climate-related physical hazards using a location-specific climate hazard assessment and official, publicly available climate hazard maps.

Description of the process for assessing how assets and operations may be exposed and sensitive to climate-related hazards, leading to major physical risks for the company

We assessed how assets and business activities may be exposed and sensitive to climate-related hazards. After identifying the climate hazards, we determined which system elements—such as employees, the company's own buildings, production facilities and processes, operating equipment, warehouses, site and regional connections, and utilities—are exposed to the respective climate hazards and how sensitive they are to them.

Based on this assessment, we evaluated the extent of the physical climate risks, taking into account mitigation measures already in place.

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

Existing concepts for managing the material impacts, risks and opportunities related to climate change mitigation and adaptation

As part of the double materiality assessment, nolte implemented a policy for identifying impacts, risks and opportunities related to climate change. This policy is based on the requirements of the ESRS Standards and the legal requirements of the CSRD, and is intended to support our strategic objectives relating to climate change mitigation and adaptation to climate change.

For our owned and leased sites, a systematic analysis of physical climate risks was carried out in parallel with the double materiality assessment. In addition to risks resulting from regulatory changes or weather-related disruptions, we identified opportunities arising from the development of more resource-efficient products, the optimisation of production processes and improvements in energy efficiency.

Since 2021, the Kitchens subgroup has been collecting annual Scope 1 and Scope 2 GHG emissions data. To reduce GHG emissions, the production entities purchase electricity exclusively from renewable sources. Since 2024, Scope 3 emissions at nolte Küchen have also been recorded where initial findings on indirect emissions in the value chain are available. From 2026 onwards, Scope 3 emissions for the 2025 reporting year will also be collected for Express Küchen.

At nolte Küchen, we have implemented an energy management system in accordance with DIN EN ISO 50001 to continuously im-

prove energy efficiency. The measures are aimed at systematically identifying savings potential and improving energy-relevant processes along production and infrastructure. Continuous energy controlling enables us to measure progress and track our energy efficiency in a robust data system.

To reduce emissions in the area of mobility, nolte Küchen and Express Küchen have established an internal mobility policy. The policy addresses GHG emissions from business travel and employee commuting and includes requirements on the use of alternative drive systems, the formation of car-sharing arrangements and the increased use of public transport.

Sustainability aspects in the climate strategy

The following sustainability aspects form part of our climate change mitigation strategy:

Climate protection:

- Long-term reduction of Scope 1 and Scope 2 GHG emissions
- Reduction of GHG emissions through Group-wide purchase of green electricity
- Continuous improvement of energy efficiency for nolte Küchen and Express Küchen
- Energy and cost savings
- Independence from gas supply and prices

Climate change adaptation:

- Alignment of strategy with climate change (physical climate risks)
-

E1-3 – Actions and resources related to climate concepts

Actions and resources related to climate change mitigation and adaptation

Recording of GHG emissions:

One of our climate-related measures is the systematic recording of GHG emissions at the nolte Küchen and Express Küchen sites in Löhne and Melle (Scope 1 and Scope 2) and across the upstream and downstream value chain for nolte Küchen (Scope 3), and from reporting year 2025 onwards also for Express Küchen. The following measures are already being implemented and/or monitored:

- nolte Küchen and Express Küchen have been recording Scope 1 and Scope 2 as well as upstream GHG emissions since 2019.
- Since the 2023 reporting year, nolte Küchen has for the first time prepared a GHG inventory of the relevant upstream and downstream Scope 3 categories and updates it annually.
- From financial year 2026 onwards, Express Küchen will also prepare a complete GHG inventory of the relevant Scope 3 categories for the first time.
- nolte Küchen is currently creating the digital data structures that will in future make it possible to collect primary data such as the mass of purchased materials, allowing a more precise Scope 3 inventory and the derivation of reduction measures.
- From financial year 2026 onwards, Express Küchen will also carry out a complete assessment of the relevant Scope 3 categories for the first time.

Reduction of GHG emissions:

In addition to recording GHG emissions, nolte implements measures that contribute to re-

ducing GHG emissions along our value chain, both now and in the future:

- nolte's production units source 100% green electricity, thereby reducing GHG emissions.
- The Kitchens subgroup offsets unavoidable Scope 1 GHG emissions from heat generation using wood and fuel consumption of the vehicle fleet through compensation certificates.
- The internal mobility policy of nolte Küchen and Express Küchen provides for greater use of public transport and electric mobility for company vehicles. To further reduce fuel consumption, we encourage employees to form car-sharing arrangements or use public transport for business travel.
- Since May 2023, the Kitchens subgroup has offered leasing of fully electric vehicles. The aim is to gradually convert our fleet to electric mobility and to provide company-car-eligible employees with only diesel vehicles in exceptional cases.
- When expanding or renewing our vehicle fleet, nolte takes the purchase of fuel-efficient vehicles into account.
- Our freight forwarder supports us in optimising transport routes and reducing empty mileage. At present, our freight forwarder uses exclusively diesel-powered vehicles as well as LNG-powered vehicles. Together, we identify potential for efficiency improvements in downstream transport and develop measures to promote more sustainable activities.
- GHG emissions also arise during the use phase of our kitchens. We reduce these by integrating energy-efficient lighting solutions into our kitchens in the future. One example is our LED strip used in built-in pendant lights, which requires approximately 25% less electricity at the same

brightness. In addition, the lighting in the MatrixArt handle track at nolte Küchen will save around 50% electricity compared with the predecessor model.

- In the interests of greater circularity, we work to increase the recyclable content of the components used and the proportion of recycled materials such as wood-based materials, metals and plastics in our production. In addition, a large proportion of the materials used can already be recycled.
- We focus on the quality and longevity of our products and strive to enhance these through service and repair offerings.

Use and expansion of renewable energy:

At our kitchen production sites in Löhne and Melle, we use wood to operate our heating boilers and are therefore hardly dependent on fossil fuels.

nolte Küchen uses wood waste generated during cutting and sawing at the Löhne and Melle sites to produce heat energy in wood-fired boilers. This makes it possible to minimise the purchase of natural gas to around 3% of total annual energy consumption for heat generation. As a result, nolte Küchen can operate its sites almost entirely independently in terms of heat supply and minimises risks associated with gas supply and rising gas prices.

Express Küchen uses district heating supplied by nolte Küchen, which is generated in the wood-fired boilers. In addition, nolte has installed photovoltaic systems on suitable roof areas at its sites in Löhne and Waldmohr.



Through the renovation measures in the lighting sector, we have already achieved a considerable energy saving.

Energy management:

With an energy management system certified in accordance with DIN EN ISO 50001, we continuously and strategically develop energy management at our sites in Melle. In Löhne and Melle, we increase our energy efficiency, save energy costs and reduce our GHG emissions.

One of the key measures is the transition of lighting to energy-efficient LED technology. It remains our objective to implement measures that reduce our electricity consumption. Securing the availability of sustainable energy, ensuring the associated cost stability, and continuously implementing measures to improve energy efficiency form part of our financial planning.

Type of decarbonisation lever

Below are our main climate protection measures implemented during the reporting year, each linked to a specific decarbonisation lever. The measures and plans are categorised as follows:

- Lever 1: Energy efficiency
- Lever 2: Use of renewable energy
- Lever 3: Electrification
- Lever 4: Product innovation
- Lever 5: Decarbonisation of the value chain

Achieved reduction of greenhouse gas emissions

Use of renewable energy:

Since 1 January 2021, switching to certified electricity from renewable energy sources has enabled us to reduce our Scope 2 GHG emissions by 100% compared with 2020. Since then, we have used exclusively green electricity at the Kitchens subgroup's sites.

Product change:

Since 2025, we have used 30% recycled content in our waste collection containers. Compared with conventional waste collection systems, this results in a CO₂-footprint reduction of approximately 20%. At the same delivery volume of 94,000 kg, around 20,000 kg CO₂e can be saved annually in the Scope 3 category "Purchased goods and services."

Explanation of the extent to which the ability to implement measures depends on resource availability and allocation

The decarbonisation of our business model and value chain requires investment. To establish a transition plan for climate change mitigation, we will invest in collecting our total Scope 1, Scope 2 and Scope 3 GHG emissions. Based on this, we will define GHG reduction targets.

We have made investments in photovoltaic systems on suitable roof areas, which in the long term reduce the purchase of externally sourced electricity, and we invest in expanding e-charging stations and electric vehicles.

In addition, we have an annual budget for implementing energy-efficiency and reduction measures at our sites in line with our energy management system pursuant to DIN EN ISO 50001.

Explanation of the relationship between significant capital and operating expenditures required for implementing the measures and the corresponding items or notes in the annual financial statements

Financial KPIs and disclosures in accordance with the EU Taxonomy are not part of this sustainability report. Accordingly, no allocation of financial business activities to these criteria has been defined.

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

Tracking the effectiveness of strategies and measures against targets

Once the nolte Group has defined targets for reducing GHG emissions, we will report on the effectiveness of our strategies and measures in the annual sustainability report. The progress report will refer to the base year and the respective target year.

In addition, we monitor and report on the effectiveness of strategies and measures based on targets within our energy management systems and the two-year Scope 1 and Scope 2 assessment cycles for nolte Küchen and Express Küchen. The two-year assessment is based on the biannual DGM (German Furniture Quality Association) climate pact and balances and reduces our site-related emissions (Scope 1 and 2). Remaining CO₂ emissions at our production sites are offset through the purchase of high-quality climate protection certificates.

In this chapter, we report our KPIs for legal entities with production activities and to the extent that data was available for the 2025 reporting year.

Disclosure of how GHG reduction and/or other targets have been set to manage material climate-related impacts, risks and opportunities

nolte Küchen has worked with employees from specialist departments to define measurable, results-oriented targets in our focus areas.

Baseline year and GHG reduction targets

nolte Küchen has defined a GHG reduction target for Scope 1 and Scope 2 emissions. The target is expressed as a percentage reduction in total emissions compared with the base year.

By 2030, nolte Küchen aims to reduce its Scope 1 and Scope 2 emissions by 50% compared with the 2019 base year CO₂-eq.

Explanation of how the consistency of the GHG reduction targets with the GHG inventory boundaries has been ensured

For our Scope 1 and Scope 2 GHG emission reduction target for nolte Küchen, we selected a representative year, measured by revenue, before the COVID-19 pandemic as the base year.

When defining our Group-wide GHG reduction targets, we will reassess the representativeness of the base year.

Description of the expected decarbonisation levers and their quantitative overall contribution to achieving the GHG reduction target

To achieve nolte Küchen's target of reducing GHG emissions by 50% by 2030 compared with the 2019 base year, we have identified the following key decarbonisation levers:

Switching to electricity from renewable energy sources (Scope 2)

By fully sourcing certified electricity from our production sites, we have achieved annual

savings of around 8,000 tonnes of CO₂-equivalent in the Kitchens subgroup since 2021, corresponding to 100% of the current Scope 2 footprint.

Energy efficiency measures in production (Scope 2): Measures such as optimising production processes and improving energy efficiency, including electricity-saving measures, are intended to reduce operating emissions and improve resource use in the medium and long term.

The progressive conversion to LED lighting at nolte Küchen's plants is expected to achieve annual savings of approximately 128 MWh in 2026.

Energy efficiency measures in production (Scope 1): In the area of heating processes, motor control systems and heat recovery are used for technical optimisation with the aim of reducing energy consumption and, as a result, cutting emissions.

Electrification of the vehicle fleet (Scope 1): By offering fully electric company vehicles, we can reduce our Scope 1 GHG emissions from mobility and sales activities.

The contribution is currently still being validated and will be considered as strategically relevant in the medium term.

Greenhouse gases covered by the target

Our current GHG reduction target for nolte Küchen covers Scope 1 and Scope 2 GHG emissions determined in accordance with the GHG Protocol and includes at least the gases covered therein, including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and the other relevant greenhouse gases included in the inventory.



The expansion of renewable energy at our sites is regularly reviewed

E1-5 – Energy consumption and energy mix

Non-renewable energy generation

We do not generate any electricity from non-renewable sources.

Renewable energy generation

In 2025, nolte Küchen generated 18,351 MWh of heat energy using wood waste and chips generated during production. In addition, nolte Küchen and DRUM generated 240 MWh of renewable electricity from photovoltaic systems.

Total energy consumption is summarised in the following table.

	nolte Küchen				Express Küchen		DRUM	
Energy consumption and energy mix	2022	2023	2024	2025	2024	2025	2024	2025
(1) Fuel consumption from coal and coal products (MWh)	0	0	0	0	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	2.019	2.644	2.070	2.056	548	559	0	0
(3) Fuel consumption from natural gas (MWh)	383	363	652	531	0	0	551	677
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	0	0	0	0	0	0	0	0
(6) Total fossil energy consumption (MWh)	2.402	3.007	2.722	2.587	548	559	551	677
■ Share of fossil sources in total energy consumption (%)	5,23 %	7,20 %	6,74 %	6,04 %	13,02 %	13,83 %	75,90 %	85,37 %
Consumption from nuclear sources (MWh)	0	0	0	0	0	0	0	0
■ Share of consumption from nuclear sources in total energy consumption (%)	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
(8) Fuel consumption from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	19.990	17.130	16.962	18.351	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	23.482	21.609	20.721	21.833	3.661	3.482	78	0
(10) Consumption of self-generated renewable energy other than fuels (MWh)	–	–	1	92	0	0	97	116
(11) Total renewable energy consumption (MWh)	43.472	38.739	37.683	40.276	3.661	3.482	175	116
■ Share of renewable sources in total energy consumption (%)	94,76 %	92,80 %	93,26 %	93,96 %	86,98 %	86,17 %	24,10 %	14,63 %
Total energy consumption (MWh)	45.874	41.746	40.405	42.863	4.209	4.040	726	793

E1–6 – Gross GHG Emissions for Scope 1, 2 and 3 Categories and Total GHG Emissions

Gross Scope 1, 2, 3 and Total GHG Emissions – Scope 3 GHG Emissions (GHG Protocol)

We record Scope 1, Scope 2 and Scope 3 GHG emissions for our subsidiaries nolte Küchen and Express Küchen. For Scope 3 GHG emissions, we focus on the Scope 3 categories that are material for our value chain. Our assessment approach is based on financial control.

The GHG emissions for nolte Küchen and Express Küchen are presented separately in the following tables.

Disclosure of material changes in the definition of the reporting company and its value chain, and explanation of their impact on comparability of reported GHG emissions between reporting years

This report is the second voluntary consolidated sustainability report prepared in accordance with the requirements of the ESRS. For the 2024 reporting year, a Group-wide definition of the organisational boundary of the company and the associated value chain was established for the first time for future emissions reporting.

Future comparability of GHG emissions will be ensured on the basis of this defined boundary. Any structural changes, such as acquisitions, divestments or restructurings, will be defined accordingly in future reporting years and explained in terms of their impact on emissions comparisons.

Disclosure of the methods, key assumptions and emission factors used to calculate or measure GHG emissions

The basis for estimating GHG emissions in our upstream and downstream value chain is the data we collect on purchased goods and services, logistics through third parties, our own investment expenditure, and assumptions regarding the usage and disposal scenarios of the products we sell.

We also assess GHG emissions resulting from employees’ commuting and business travel and hotel stays.

For the Scope 3 categories considered material, we have used recognised and, where possible, current emission factors and documented the assumptions made, particularly for downstream Scope 3 categories.

Percentage and types of contractual instruments related to Scope 2 GHG emissions

For our production entities, we purchase 100% certified green electricity.

Disclosure of reasons for the exclusion of Scope 3 GHG emissions

The Scope 3 categories 3.10 Processing of sold products, 3.13 Downstream leased assets, 3.14 Franchises and 3.15 Investments are not relevant to nolte Küchen and Express Küchen, as no corresponding activities are carried out.

Disclosure of the reporting boundaries and calculation methods used to estimate Scope 3 GHG emissions

Our calculation of GHG emissions in the relevant Scope 3 categories is performed in accordance with the requirements of the GHG Protocol. The reporting boundaries are identical to those used for financial control. The methods and emission factors applied are based on emission factors recognised under the GHG Protocol and are documented in the Scope 3 GHG inventories for 2025 of nolte Küchen and Express Küchen.

GHG Emissions for nolte Küchen

Scope according to GHG Protocol	GHG emissions by category	2020 [t CO ₂ eq]	2022 [t CO ₂ eq]	2023 [t CO ₂ eq]	2024 [t CO ₂ eq]	2025 [t CO ₂ eq]	2025 share in %
Scope 1	Heat consumption	48,3	91,0	–	145,6	164,6	23,5
	Fuel consumption within the company	422,4	510,5	–	528,0	535,5	76,5
	Gas leakage (refrigerants)	–	–	–	–	–	–
	Direct GHG emissions from industrial processes	–	–	–	–	–	–
Total Scope 1		470,7	601,5	–	673,6	700,0	100
Scope 2 ^a	Electricity consumption (market-based)	0	0	–	17,7 ^d	21,8	100,0
	Electricity consumption (location-based)	6.466,0	8.594,3	–	7.125,2 ^d	8.134,6	
	District heating / district cooling	–	–	–	–	–	–
Total Scope 2 (market-based)		0	0	–	17,7 ^d	21,9	100
Scope 3 ^b	3.01 Purchased goods and services	–	–	104.442,6	88.671,6	99.485,1	63,0
	3.02 Capital goods	–	–	9.146,8	8.577,3	7.305,4	4,6
	3.03 Fuel- and energy-related emissions	–	822,9	–	488,7	278,1	0,2
	3.04 Upstream transportation and distribution	–	–	12.061,9 ^c	10.722,6	11.855,2	7,5
	3.05 Waste generated in operations	–	612,3	–	497,4	714,7	0,5
	3.06 Business travel	–	42,3	–	76,2	91,7	0,1
	3.07 Employee commuting	–	1.647,1	–	1.651,7	1.833,0	1,2
	3.11 Use of sold products	–	–	25.581,4	16.052,4	19.521,0	12,4
	3.12 End-of-life treatment of sold products	–	–	29.038,3	24.812,9	16.909,9	10,7
Total Scope 3		–	3.124,6	180.226,9	151.551,0	157.994,0	100

a) The location-based approach for Scope 2 accounting considers the country-specific emission factor for calculating emissions from purchased energy, depending on the national energy mix. The market-based approach considers the supplier-specific emission factors and is independent of the development of national emission factors.

b) The Scope 3 GHG emissions for the 2024 financial year are reported for all categories relevant to nolte Küchen (based on the classification of our estimated GHG emissions in Scope 3). The GHG emissions in category 3.04 for the 2023 financial year have been adjusted and now include inbound logistics, internal transport, and outbound logistics – in line with our 2024 calculation.

c) GHG emissions in category 3.04 were recalculated retrospectively for the 2023 financial year and include both inbound and outbound logistics for the first time, consistent with the 2024 financial year methodology.

d) Scope 2 GHG emissions for the 2024 financial year were adjusted retrospectively, and fuel consumption for the company-owned vehicle fleet operated outside the company's own sites (no green electricity tariff) was included in the GHG inventory.

GHG Emissions for Express Küchen

Scope according to GHG Protocol	GHG emissions by category	2020 [t CO ₂ eq]	2022 [t CO ₂ eq]	2024 [t CO ₂ eq]	2025 [t CO ₂ eq]	2025 share in %
Scope 1	Heat consumption	0	0	0	0	0
	Fuel consumption within the company	116,6	143	139,6	151,0	100
	Gas leakage (refrigerants)	0	3	0	0	0
	Direct GHG emissions from industrial processes	0	0	0	0	0
Total Scope 1		116,6	146	139,6	151,0	100
Scope 2	Electricity consumption (market-based)	0	0	1,3	3,7	42,2
	Electricity consumption (location-based)	744,4	873,6	809,7	823,0	–
	District heating / district cooling	5,6	526,3	364,3	5,0	57,8
Total Scope 2 (market-based)		5,6	526,3	365,7	8,7	100
Scope 3	3.01 Purchased goods and services	22,3	18,2	131,9	38.990,8	43,8
	3.02 Capital goods	–	13,6	232,4	396,9	0,4
	3.03 Fuel- and energy-related emissions	–	163,4	119,0	102,7	0,1
	3.04 Upstream transportation and distribution	–	–	59,5	4.497,3	5,1
	3.05 Waste generated in operations	56,6	64,0	74,9	63,0	0,1
	3.06 Business travel	2,0	1,8	6,2	1,9	0,0
	3.07 Employee commuting	257,6	241,9	357,3	445,0	0,5
	3.11 Use of sold products	–	–	–	27.814,0	31,3
	3.12 End-of-life treatment of sold products	–	–	–	16.634,5	18,7
Total Scope 3		338,5	502,9	981,2	88.946,2	100

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

Scope of GHG emission reductions or removals from climate change mitigation projects outside the value chain financed or intended to be financed through the purchase of carbon credits

We purchase CO₂ offset certificates for our Kitchens subgroup. Through the purchase of such certificates, we were able to offset the unavoidable Scope 1 GHG emissions of nolte Küchen and Express Küchen for 2025.

The purchase of CO₂ offset certificates enables us to offset our own GHG emissions by supporting an international project that contributes to reducing global GHG emissions.

The scope of GHG emission reductions amounts to 100% of our Scope 1 GHG emissions. Our Scope 2 emissions are emissions-free as a result of our purchase of green electricity.

The total volume of GHG emissions offset outside our value chain amounts to approximately 8,909 tonnes of CO₂-equivalent, financed through climate protection projects with the purchase of CO₂ offset certificates from nolte Küchen and Express Küchen.

The project is a wind power project in Turkey (6,260 tonnes CO₂e offset by nolte Küchen and 2,649 tonnes CO₂e by Express Küchen). The wind power project has a direct and quantifiable impact on climate change mitigation, as it has been verified and certified under the Gold Standard.

Total amount of carbon credits outside the company's value chain, in tonnes of CO₂-equivalent, cancelled during the reporting period in accordance with recognised quality standards

No CO₂-equivalents were cancelled during the reporting period; they will be cancelled retrospectively in 2025.

Total volume of CO₂ certificates outside the company's value chain in tonnes of CO₂ equivalent planned for cancellation and whether they are based on existing contractual agreements

In 2025, we offset 8,909 tonnes of CO₂-equivalent. This amount is based on the calculated Scope 1 and Scope 2 emissions of nolte Küchen and Express Küchen.

The offsetting is based on contractual arrangements. The amount of carbon credits to be cancelled is deliberately higher than the reported emissions because we only determine our Scope 1 and Scope 2 data every two years. For calculation purposes, we therefore assume similar emission volumes and compensate for these accordingly. This ensures that we offset not only the emissions of the current reporting year, but also those of the following year.

For the Kitchens subgroup, we maintain a separate certificate register in which all carbon credits acquired are documented.

Disclosure of the extent of use and quality criteria applied to carbon credits

The certificates used originate from a project certified under the Gold Standard and are

based on the generation of green electricity from wind power in Turkey.

We place particular emphasis on high environmental integrity, social co-benefits and strong verifiability. The issuance and ownership of these Gold Standard carbon credits were uniquely documented in the Gold Standard Impact Registry using unique serial numbers in order to prevent double counting or double selling.

The offset certificates comply with the ESRS quality standards for carbon credits.

Share (percentage of total volume) of projects for emission reductions and carbon removals

The carbon credits we use originate exclusively from a project aimed at avoiding emissions through the generation of green electricity.

The share of such projects amounts to 100% of the total volume of certificates purchased in 2025.

Explanation for CO₂ certificates from removal projects on whether they come from biogenic or technological sinks

Certificates from technological carbon sinks, such as Direct Air Capture and Storage (DACCS) or Bioenergy with Carbon Capture and Storage (BECCS), have not been used to date, as corresponding projects are currently only available to a limited extent and are associated with high costs.

Share (percentage of total volume) of each recognized quality standard

100 %

Share (percentage of total volume) of projects within the EU

0 %

Share (percentage of total volume) qualifying as a corresponding adjustment under Article 6 of the Paris Agreement

0 %

CO₂ certificates cancelled during the reporting year or intended to be cancelled in the future

The Scope 1 and Scope 2 inventory was prepared in 2024 and is updated every two years. GHG emissions are offset in the year in which the inventory is prepared.

Greenhouse gas neutrality in connection with the use of publicly claimed CO₂ certificates

The Kitchens subgroup is part of the Climate Pact of the German Furniture Quality Association (DGM). The purpose of the Climate Pact is the accounting, reduction and neutralisation of GHG emissions. Scope 1 and Scope 2 GHG emissions at the company's own sites are quantified, and unavoidable GHG emissions are compensated through the purchase of high-quality carbon dioxide certificates from an international climate protection project.

The compensation is carried out in addition to our own emission-reduction targets. The certificates are not offset against our internal GHG targets.

Whether and how this claim aligns with GHG emissions reduction targets in accordance with the disclosure requirement ESRS E1-4

With regard to our GHG reduction target for nolte Küchen, we communicate transparently that the target concerns the compensation of Scope 1 and Scope 2 emissions. Express Küchen has not yet defined its own compensation target, but also offsets its Scope 1 and Scope 2 emissions.

Whether and how this claim and the reliance on CO₂ certificates neither hinder nor reduce the achievement of its GHG emissions reduction targets or, where applicable, its net-zero target

CO₂ certificates are currently used to a limited extent to offset unavoidable Scope 1 emissions and a small proportion of Scope 3 GHG emissions from upstream Scope 3 categories under the RAL quality mark "Climate-neutral Furniture Manufacturer" for nolte Küchen and Express Küchen.

We recognise that compensation is not a long-term solution and are working to reduce our Scope 1 GHG emissions.

Credibility and integrity of the CO₂ certificates used, including with reference to recognized quality standards

The CO₂ certificates we use originate exclusively from a project certified under the Gold Standard. The Gold Standard is regarded as one of the internationally stringent and recognised quality standards in the voluntary carbon market and was co-developed by WWF and other environmental and development organisations.

The projects are subject to strict criteria, including:

- Additionality (the emission reduction would not have occurred without the project)
- Permanence (long-term storage or avoidance of emissions)
- No double counting (including unique, digital tracking mechanisms)
- Social and environmental co-benefits (e.g., for health, education, or biodiversity)
- Independent verification (by accredited third parties)

By using these high-quality certificates, we aim to ensure the integrity and effectiveness of the compensated emissions. Projects are selected in accordance with an internal selection process based on the Core Carbon Principles of the Integrity Council for the Voluntary Carbon Market (ICVCM).

E1-9 – Expected financial effects of material physical risks and transition risks as well as potential climate-related opportunities

Location of significant assets exposed to a material physical risk

As part of our double materiality assessment in accordance with ESRS, we identified the adaptation of our strategy to climate change as a material financial opportunity.

With the aid of climate risk and resilience analyses, we can adapt our strategy to physical climate risks over the long term. As part of our climate risk analysis regarding physical risks, we identified three of our own sites as being exposed to physical climate risks.

The analysis covers both acute and chronic physical climate risks in relation to our operating assets. Based on current climate scenarios and taking into account our geographical location, there is currently no material influence from climate risks on production sites, office buildings or other operational assets.

As part of the climate risk screening, we also identified risks for our leased office premises located outside Germany for our sales companies under nolte Holding International. We continuously monitor climate-related developments and will update our risk assessment as part of future reporting cycles.

Significant amounts of assets and net revenue exposed to a material physical risk

Financial key figures and information in accordance with the EU Taxonomy are not part of this sustainability report.



Modern glass partition walls from Drum Systeme for stylish room solutions.



Since 2023, the nolte Küchen bees on our company premises have been providing us with delicious honey.



E4

Biodiversity



ESRS E4 Biodiversity

The following graphic presents the nolte Group’s material impacts, risks, and opportunities related to E4 – biodiversity and ecosystems along our value chain and for the relevant time horizons:

E4 Biodiversity and ecosystems	Description of material impacts, risks & opportunities	Value chain	Impact / risk / opportunity	Time horizon
Biodiversität	Biodiversity and ecosystems: Purchasing wood-based materials from certified sources has a positive effect on biodiversity and the forest ecosystem, which binds CO ₂ .	Upstream, own operations	Positive impact	Medium-, long-term
	Certification: Marketing furniture made from certified wood strengthens customer trust and facilitates market access.	Own operations	Opportunity	Short-, medium-, long-term
	Partnerships: Collaboration with sustainable forestry projects can enhance reputation and stabilize costs in the long term.	Own operations	Opportunity	Short-, medium-, long-term

E4.IRO-1 – Description of the processes for identifying and assessing material impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems

Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own sites and in the value chain have been identified and assessed

not identified and assessed actual and potential impacts on biodiversity and ecosystems as part of the double materiality assessment. The assessment methodology and criteria are consistent with the information provided under ESRS 2 IRO-1 and IRO-2.

The most relevant aspect of our business strategy in relation to biodiversity and ecosystems is the procurement of wood-based materials, particularly particleboard and MDF panels, as well as a smaller proportion of solid wood, and the associated indirect impacts on forest ecosystems.

Disclosure of whether and how dependencies on biodiversity, ecosystems, and their services at own sites and in the value chain have been identified and assessed

We assessed dependencies, risks and opportunities relating to biodiversity, ecosystems and ecosystem services in line with our analysis of impacts on biodiversity and ecosystems.

Disclosure of whether and how transition and physical risks as well as opportunities related to biodiversity and ecosystems have been identified and assessed

As part of the double materiality assessment, we identified and assessed transition opportunities.

As a material opportunity, we consider the manufacture of furniture using certified wood-based materials within our supplier relationships.

In addition, we identified two potential transition risks relating to biodiversity and ecosystems as part of the double materiality assessment. However, these were not classified as material:

- Disruption of supply chains due to stricter or increasing regulatory requirements, for example the designation of protected areas.
- Reputational risks if the wood-based materials used cannot be traced back to their origin or originate from illegal logging or are associated with deforestation and forest degradation.

Both risks were assessed as having low materiality in the short, medium and long term, as we already implement risk-mitigation measures through our multi-supplier strategy and the procurement of certified wood. In addition, the likelihood and potential financial effects for notle are assessed as low.

Disclosure of whether and how consultations with affected communities have been conducted as part of sustainability assessments of shared biological resources and ecosystems

We do not have any direct influence on affected communities and therefore do not conduct consultations.

As part of our business activities, we source wood-based materials exclusively from certified sources that comply with recognised standards such as FSC® (Forest Stewardship

Council) or PEFC (Programme for the Endorsement of Forest Certification). These certification systems help ensure that forest management complies with recognised ecological, social and economic sustainability criteria.

Disclosure of whether and how specific locations, production, or sourcing of raw materials with negative or potentially negative impacts on affected communities have been identified and assessed

As part of our sustainability assessment, we examined whether our sites, production processes or raw-material sourcing activities could have negative or potentially negative impacts on affected communities, particularly in relation to the loss of biodiversity, the use of shared natural resources and changes in ecosystem services.

Our production sites are located exclusively in Germany, where appropriate statutory environmental and social safeguards apply.

We also source our wood exclusively from certified sources, for example FSC® and PEFC, within the European Union. These certification schemes are intended to ensure that suppliers respect the rights of local communities and the integrity of ecological systems.

Based on these framework conditions, no sites or raw-material sources were identified as presenting an elevated risk of adverse impacts on affected communities.

The company has sites in or near biodiversity-sensitive areas

As part of our site analysis, we assessed whether our sites are located in or near areas with particularly valuable biodiversity, including Natura 2000 sites, bird protection areas, landscape conservation areas and national protected areas.

Our sites are not located within designated areas of particularly valuable biodiversity. Our sites in Germersheim, Löhne, Melle and Waldmohr are located near the following types of areas requiring biodiversity protection:

- nature reserves
- landscape conservation areas
- Natura 2000 habitat directive areas
- habitat/species protection areas
- bird protection and habitat directive areas

Our existing sites do not negatively impact these protected areas. Our activities do not lead to the deterioration of natural habitats or disturbances to protected species, as all environmental regulations are fully complied with.

Activities at sites in or near biodiversity-sensitive areas that negatively affect these areas by contributing to the degradation of natural habitats and species habitats, as well as to the disturbance of species for which the protected area was designated

At our production and administrative sites, we do not carry out any activities that adversely affect these areas. Our sites in Germany are subject to strict construction and operating requirements, which we are required to comply with. Nature conservation requirements are implemented and approved in accordance with the requirements of the competent authorities.

E4-2 – Concepts related to biodiversity and ecosystems

Concepts for addressing material impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems

From 2026 onwards, nolte will establish procedures within its procurement strategy to preserve biodiversity and ecosystems. For product groups falling within the scope of the EU Deforestation Regulation (EUDR), the legally required evidence will be collected for all deliveries, including, for example, geolocation data, timestamps for tracing the production of primary raw materials, and documentation of legal origin and the exclusion of deforestation or forest degradation in the sourcing area.

We source our wood-based materials exclusively within Europe. The proportion of solid wood in the particleboard and MDF panels we purchase averages approximately

29%. The recycled content of our wood-based materials is continuously increasing. The high proportion of recycled wood in the wood-based materials we purchase helps ensure that no additional solid wood needs to be processed.

Explanation of whether and how biodiversity and ecosystem concepts support the traceability of products, components, and raw materials that have significant actual or potential impacts on biodiversity and ecosystems along the value chain

To support the traceability of products and raw materials with potentially significant impacts on biodiversity, particularly wood and wood-based materials, we exclusively rely on recognised sustainability certifications such as FSC® and PEFC.

These certifications ensure traceable origin along the supply chain, including requirements relating to documentation, controls and audits. Our wood and forestry products are certified under SGS (SGS Institut Fresenius).

This enables us to demonstrate that the wood and forestry products we use originate from sustainably managed forests.

Compliance with these traceability obligations is ensured through supplier audits, self-disclosures and certificate verification.

For non-wood-based materials, there are currently no significant risks relating to adverse impacts on biodiversity. Therefore, an extension of the traceability system is currently not considered necessary.

Deforestation prevention concepts

The nolte Group's kitchen companies primarily source processed wood products such

as particleboard from external suppliers, as well as a small proportion of veneer fronts made from solid wood. As a result, we do not directly intervene in forestry operations.

Nevertheless, as part of responsible procurement, we ensure that our suppliers use wood from certified, sustainably managed sources. These certifications already include important requirements for preventing deforestation and illegal logging, as well as compensation measures.

Under the new EU Deforestation Regulation (EUDR) on deforestation-free supply chains, we comply with regulatory requirements. Together with our suppliers, we ensure that all relevant wood products have traceable origin records and comply with the EUDR requirements regarding due diligence, geolocation and traceability.

For this purpose, we use a web-based compliance tool. In this way, we contribute to the prevention of deforestation along our indirect supply chain and embed this issue increasingly in our sustainability strategy.

E4-3 – Measures and resources related to biodiversity and ecosystems

Description of key measures regarding material sustainability aspects

Our most important measure for protecting biodiversity and ecosystems is the procurement of wood-based materials from certified sources.

We already use particleboard containing approximately 71% recycled content, which reduces the proportion of solid wood required through the use of best available technologies. This has a positive effect on the preservation of forest ecosystems and biodiversity. A further positive secondary effect is the avoidance

of CO₂ emissions, which also has an overall positive impact on the environment.

E4-4 – Targets related to biodiversity and ecosystems

Description of targets to track the effectiveness of concepts and measures

We continuously monitor the share of certified wood-based materials within our purchasing volume. We regard the high proportion of certified wood-based materials used in our products as a strategic business opportunity.

It is also part of our strategy to maintain long-term supplier relationships with suppliers that support sustainable forestry.

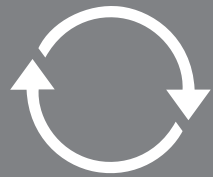
For our main wood raw material, which accounts for 55% of the total monetary purchasing volume of the Kitchens subgroup, we rely on sustainable procurement and renewable resources.

We exclusively source particleboard and MDF panels from certified suppliers. In addition to particleboard and MDF panels, we purchase a small proportion of solid wood, which is processed into veneer fronts. More than 99% of the wood we use is based on the principle of sustainable wood sourcing.

In doing so, we comply with FSC® certification, PEFC certification and the requirements of the EU concerning formaldehyde concentrations under the TSCA (Toxic Substances Control Act), a U.S. federal law regulating chemical substances and monitoring hazardous substances.



The striking yellow silos of nolte Küchen – the wood chips stored here cover nearly all of our heating needs.



E5

Resource use and
circular economy

ESRS E5 Resource use and circular economy

The following chart presents the key impacts, risks, and opportunities of the nolte Group in relation to E5 – Resource use and circular economy along our value chain and for the relevant time horizons:

E5 Resource use and circular economy	Description of key impacts, risks & opportunities	Value chain	Impact / risk / opportunity	Time horizon
Resource inflows	Improved environmental performance through increased recycled content in materials: the purchase of recycled raw materials (chipboard with a high recycling content) and recyclable raw materials has a positive impact on reducing the consumption of primary raw materials.	Overall	Positive impact	Short-, medium-, long-term
Resource inflows	Strengthened market positioning through product innovation: the circular kitchen line 2, with intelligent modular construction and timeless design, high recyclability through targeted material selection and processing, promotes positioning in the market and targeted engagement with sustainability-oriented customer groups.	Own operations	Opportunity	Long-term
Resource inflows	Innovation and competitive advantage: early search and research for alternative recycled and circular materials enables a competitive edge.	Own operations	Opportunity	Short-, medium-, long-term
Resource inflows	Partnerships: forming strategic partnerships with suppliers and recyclers can offer potential for circular business models.	Own operations	Opportunity	Short-, medium-, long-term
Resource outflows	Loss of raw materials at the end of the product life cycle: a large proportion of products are disposed of at the end of the product life cycle via bulky waste or incineration. This leads to a loss of raw materials, which negatively impacts the environment.	Own operations, downstream	Negative impact	Short-, medium-, long-term
Resource outflows	Extending the product life cycle and sorted recycling: nolte Küchen furniture is durable and is often given a second life in another function. DRUM: products can be reused. This makes a measurable contribution to product longevity. The design of products to be easy to dismantle and separate by material at end of life enables sorted recycling.	Own operations, downstream	Positive impact	Short-, medium-, long-term
Waste	Waste reduction: the amount of waste is reduced and the use of materials that have become waste is optimised according to ecological criteria (e.g., reuse or recycling). This reduces the total volume of waste.	Overall	Positive impact	Short-, medium-, long-term

E5.IRO-1 – Description of the processes for identifying and assessing the material impacts, risks, dependencies and opportunities related to resource use and circular economy

Disclosure of whether the company has reviewed its assets and activities to identify actual and potential impacts, risks and opportunities in its own operations as well as in the upstream and downstream value chain, and if so, which methods, assumptions and tools were used

notle identified and assessed actual and potential impacts, risks and opportunities related to resource use and the circular economy as part of the double materiality assessment. The assessment methodology and criteria are consistent with the information provided under ESRS 2 IRO-1 and IRO-2.

Disclosure of whether and how the company has conducted consultations related to resources and the circular economy, particularly with affected communities

Our business activities mainly generate non-hazardous waste and, to a very limited extent, hazardous waste, e.g. paint and varnish residues or lubricating oils used to maintain production facilities. These are disposed of or recovered in accordance with applicable German legislation in line with local municipal or certified waste disposal companies. Further details on waste are provided under E5-5.

As part of our double materiality assessment, we did not identify any topics relating to the use of resources or waste disposal that could have a negative impact on affected communities. Accordingly, no specific consultations with communities were held in relation to resource use or the circular economy.

E5-1 – Concepts related to resource use and the circular economy

Concepts for managing material impacts, risks and opportunities related to resource use and the circular economy

Our production activities give rise to the greatest impacts and opportunities in relation to resource use and the circular economy. For this reason, our policies, measures and targets primarily focus on our legal entities with production sites: notle Küchen, Express Küchen and DRUM. These are described below.

When selecting materials, notle places particular emphasis on ecological and social criteria, the efficient use of raw materials, optimisation of raw material utilisation and source-separated waste management in accordance with statutory requirements.

In addition, we focus on developing durable products. These are central elements of our strategy for the responsible use of resources and circular economy practices, as lower raw material consumption also reduces GHG emissions.

In addition to ecological considerations regarding resource conservation, we also see potential in developing durable, innovative products and reducing costs during the use phase through optimised use of raw materials.

A key sustainability issue for notle is the loss of raw materials at the end of the product life cycle. A large proportion of products are disposed of as bulky waste or sent for waste incineration at the end of their product life cycle. This results in the loss of raw materials and has a negative environmental impact.

To extend the product life cycle, we focus on developing high-quality, contemporary and durable products. To achieve this, we also

work with our partners in the supply chain to select innovative, durable and recyclable materials and products.

In connection with resource efficiency and circular economy practices, we aim to reduce positive environmental impacts while also creating financial opportunities for us.

notle complies with the German Circular Economy Act (KrWG).

Disclosure of whether and how the concepts address the transition from the use of primary raw materials to increased use of secondary (recycled) resources

In its procurement strategy, notle takes into account the use of raw materials with a high recycled content for recycling-capable wood-based materials, steel/aluminium and packaging materials.

notle Küchen and Express Küchen intend to continuously increase the recycled content of the resources processed in their kitchens.

We continue to focus on the use of plastic packaging materials with a high recycled content.

DRUM processes, in particular, aluminium, glass and steel into system partition walls designed in such a way that, from an economic perspective, recycled content can be achieved and source-separated material flows can be supported.

When using kitchen components made from recycled materials, notle Küchen and Express Küchen aim to promote circular economy practices. At the same time, a balance is always maintained between the use of secondary raw materials and ensuring durability and quality, with product quality and end-customer satisfaction always taking priority.



Safely packed – for smooth shipping.

Disclosure of whether and how the concepts address sustainable procurement and the use of renewable resources

The principal raw material used by nolte Küchen and Express Küchen is wood, accounting for 55% of their total monetary purchasing volume. nolte Küchen, Express Küchen and DRUM are committed to the sustainable procurement of renewable resources and purchase wood exclusively from certified suppliers. More than 99% of the wood used is based on the principles of sustainable wood sourcing.

In doing so, the Kitchens subgroup also ensures the absence of harmful substances in the material cycle. In 2025, the particleboard purchased had an average recycled wood content of approximately 71%. Depending on the supplier, the particleboard used by nolte Küchen and Express Küchen contains recycled content ranging from 30% to 100%.

E5-2 – Measures and resources related to resource use and the circular economy

Measures and resources applied in relation to resource use and the circular economy

We implement measures in the following areas at our manufacturing entities to optimise resource use and promote the circular economy:

Raw material procurement

- We conduct regular risk analyses to continuously assess potential risks relating to the supply of materials. We currently assess risks relating to the supply of wood as not material, as sufficient recycled wood is available and the proportion of virgin wood can be reduced further.

- Resource efficiency begins in procurement. We source particleboard from our suppliers in dimensions tailored to our machinery wherever possible, thereby reducing offcuts generated as production waste.
- We work with our suppliers to ensure that the manufacture of our purchased products does not release environmentally harmful substances. For the production of the wood-based materials used by us, the toxic heavy metal chromium VI, which is classified as particularly harmful to water, is used as a special material. Our suppliers confirm through quality assurance agreements that they refrain from using environmentally harmful manufacturing processes.

Production

- In our production, we focus on continuously increasing resource efficiency by optimising offcuts of our core raw materials – MDF and particle board – during the production process, as well as improving our machinery technology.

Waste and packaging

- In order to reduce waste or prevent it from arising in the first place, we proactively collaborate with our packaging suppliers to continuously optimise our packaging and avoid the use of plastics.
- We continuously implement measures to reduce the quantity of packaging materials used. One option is to reduce the thickness of the films used.
- We source many of our raw materials, semi-finished products and finished products, such as fittings, in reusable packaging, which we subsequently return exclusively to our suppliers. This packaging is reused for new deliveries in line with circular economy principles.

Product development and product management

- Our product management continuously considers opportunities during product range development to use material components more efficiently through demand-oriented products.
- We offer an extensive spare parts range as well as comprehensive service and repair options to extend the lifespan of our products.

E5-3 – Targets related to resource use and the circular economy

In relation to resources, nolte pursues the following two long-term targets:

1. We continuously improve resource efficiency along our value chain and prevent environmental pollution.
2. We continuously improve the longevity of our products through the highest levels of quality and reparability.

Tracking the effectiveness of concepts and measures based on targets

In the area of resource use and circular economy, we currently primarily track qualitative actions aimed at waste prevention and optimising our resource and material efficiency.

We measure resource and material efficiency using qualitative KPIs, such as the proportion of offcuts generated at our production facilities. In the procurement of materials with recycled content, we ensure that these materials continue to meet our high quality standards.

We continuously improve the durability of our products by maintaining the highest levels of quality and reparability. The quality of our products is measured, among other things, through the annual quality rate, which reflects customer satisfaction; see ESRS S4-4. We offer our end customers statutory warranty rights and repair services; see E5-5.

Our largest manufacturing entity, nolte Küchen, has quantitative targets for reducing offcuts from particleboard and MDF panels. nolte Küchen achieves a high level of resource efficiency by purchasing particleboard in customised dimensions optimally matched to the machinery in order to minimise offcuts.

Regular cutting analyses, including at the main plant where 81% of the material is processed, enable continuous monitoring of the defined targets. Compared with the previous year, the average offcut rate at Plant 2 increased slightly from 9.6% to 9.8% in 2025.

We also record the quantities of packaging materials used by our manufacturing entities, compare them with prior-year figures and work continuously to optimise packaging materials and quantities.

The development of KPIs and targets forms part of our planned further development of waste and circular economy management.

The effectiveness assessment is currently carried out using internal process KPIs, such as offcut rates and the proportion of recycled content in materials and packaging, as well as through sample-based evaluations as part of quality assurance processes.

Disclosure of how the target relates to resources in connection with resource use and the circular economy

Our objective of continuously increasing resource efficiency along our value chain and avoiding environmental pollution relates to our resource inflows and outflows as well as waste.

The aim is to use resources as efficiently as possible, purchase circular resources and reduce the generation of waste relating to production volumes. This objective covers aspects such as the procurement of raw materials, manufacturing, use/reuse, collection and waste management throughout the circular economy value chain, and is relevant both to our own operations and to our upstream and downstream value chain.

Disclosure of how the target relates to expanding circular product design (e.g., for durability, disassembly, reparability, recyclability, etc.)

Our second circular economy objective is to continuously increase the longevity of our products. In doing so, we focus on the highest levels of quality and specifically promote the reparability of our products.

This objective encompasses both the materials used and our product design, quality assurance and customer service. It takes into account all phases of the circular economy model—from the selection of raw materials and design and manufacture through to use and reuse.

Accordingly, this objective is of central importance both to our own operations and to the downstream value chain.

Disclosure on how the target relates to increasing the circular material use rate

Our objective is to continuously improve resource efficiency along the entire value chain and consistently avoid environmental pollution. In doing so, we focus both on the resources used and on the waste generated.

We aim to procure materials that are as circular as possible and to reduce the use of primary raw materials. Waste generated is specifically directed into recycling streams.

This objective addresses raw material use as well as utilisation and reuse within the circular economy model. It is therefore of central importance both to our own operations and to the upstream and downstream value chain.

Disclosure on how the target relates to minimizing the use of primary raw materials

We optimise our cutting processes in order to minimise offcuts and save material costs.

Disclosure on how the target relates to reversing the depletion of renewable resource stocks

With regard to the use of renewable resources, our objective is to achieve a high proportion of recycled content in the materials we purchase.

A high proportion of recycled content in our purchased materials helps to counteract the depletion of existing renewable resources. The most important renewable resource we use is wood, which we already source from sustainable, certified sources. This is and will remain an integral part of our business model.

E5-4 – Resource inflows

Disclosure of information on significant resource inflows

Our principal resource inflows arise in particular from the use of wood-based materials (particleboard and MDF panels, as well as a small proportion of solid wood) sourced from certified sustainable forestry, metals and plastics, which we use as key materials in the manufacture of our products.

Other relevant resource inflows result from the use of packaging materials and production inputs required to operate our facilities. In these areas, we continuously work on optimisation measures, including the use of energy-efficient machinery, systematic monitoring of material consumption and the increased use of recyclable and circular packaging solutions.

For purchased plastic products, such as waste collection systems and plinth-foot systems, as well as plastic edges and films for fronts, we are currently assessing the increased use of recycled materials in order to further reduce the proportion of primary raw materials.

Overall, we pursue resource-efficient production and aim to increase material efficiency, reduce waste volumes and gradually improve the circularity of our products.

E5-5 – Resource outflows

Description of the main products and materials resulting from the company's production process

nolte Küchen and Express Küchen manufacture furniture for kitchens, bathrooms and living areas. In addition to the furniture range, the company offers suitable retail goods and electrical appliances for functional kitchen equipment.

Production mainly uses wood and wood-based products, such as particleboard, MDF panels and recycled wood. Metals are used for fittings and plastics, while paper and polystyrene are used for packaging.

DRUM manufactures partition wall and cabinet wall systems as well as Phone-boxes for office environments. The materials used include steel, aluminium, glass, wood and wood-based materials such as particleboard, as well as mineral wool for sound insulation, in various compositions.

The glass frames are transported on wooden racks. These wooden racks are wrapped in stretch film. The wooden racks are returned after transport and reused.

In line with circular economy principles, nolte Küchen, Express Küchen and DRUM place great importance on the repairability and availability of spare parts throughout the entire product life cycle. Waste, including packaging waste, is disposed of safely and transparently, with certified waste management companies being used.

nolte does not use any critical or strategic critical raw materials. Only purchased metal products, such as fittings, sinks, door handles

and handles, may contain small quantities of nickel, copper or other metals in their respective alloys.

Disclosure of the expected durability of products placed on the market compared to the industry average for each product group

The kitchens manufactured by nolte Küchen and Express Küchen are durable and generally have a service life of more than 20 years.

Robust materials, such as scratch-resistant worktops and durable hinges, timeless design, repairability and our service offering all contribute to the longevity of our products and to their long useful life.

As part of innovation management, we continuously work to improve the replaceability of individual components and modularity.

The warranty period is 5 years at nolte Küchen and 2 years at Express Küchen. The modular partition wall and cabinet wall systems manufactured by DRUM have an expected service life of approximately 25 years, particularly because our systems can be repeatedly dismantled and adapted to new spatial layouts. We provide spare parts for a period of at least 10 years. Our warranty period is generally 5 years and 6 months.

Disclosure on the repairability of products

The kitchen systems of nolte Küchen and Express Küchen are designed on a modular basis. Individual components such as fronts, worktops or fittings can be replaced independently of one another without requiring complete kitchen units to be renewed.

Spare parts are available through specialist retailers or directly through our service department. We provide digital assembly and repair instructions. The screw and plug connections used also enable straightforward disassembly and repair even after many years.

DRUM's partition wall and cabinet wall systems consist of reusable modules that are installed using detachable connections. Modules can be dismantled, replaced or reused in new spaces.

Individual panels, profiles or connection elements are available as spare parts for a period of at least 10 years. Repairs are carried out by us. The modular design also makes it possible to replace damaged elements selectively.

To enable a long product life, we carry out strict quality controls prior to delivery. In addition, it is a strategic objective to keep complaint rates—as an indicator of quality and customer satisfaction—as low as possible and stable; see ESRS S4-4.

Total waste generated

In 2025, a total of 4,405 tonnes of waste was generated – including all waste produced on site as well as all packaging waste. The breakdown of waste by material is shown in the table below for each production unit.

Waste type	nolte Küchen (t)	Express Küchen (t)	Drum (t)	Total (t)
Paper, cardboard	1.551	955	5	2.511
Wood	170	249	91	510
Plastic film	344	23	0	367
Residual waste	397	54	12	463
Polystrene	89	2	0	91
Strapping bands	81	37	0	118
Srap metal	99	26	0	125
Paint residues	100	0	0	100
Boiler ash	78	0	0	78
Glass	0	3	36	38
Electronic waste	3	1	0	4
Total	2.912	1.350	143	4.405

The packaging used to protect and transport our kitchen furniture and components is disposed of properly. Packaging waste such as paper, film, wood and polystyrene is handed over to a certified waste management company, which records and re-covers the transport packaging and issues the corresponding disposal certificates. In 2025, 100% of transport and protective packaging was disposed of properly.

We continuously work to optimise and minimise packaging materials in order to

reduce packaging volumes. In doing so, we ensure that the protection of our products during transport is maintained while at the same time reducing the use of plastic packaging materials with a higher proportion of recycled content.

To reduce waste or prevent it from arising in the first place, we proactively cooperate with our packaging suppliers to continuously optimise our packaging and reduce the use of plastics. One option is to reduce the thickness of the films used.

We source many of our raw materials, semi-finished products and finished products, such as fittings, in reusable packaging, which we return exclusively to our suppliers. These packages are reused for the packaging of new goods in accordance with circular economy principles.

In addition, we continuously optimise our transport packaging so that the quantities of film, polystyrene and strapping used in this area can be reduced wherever possible. Our standard packaging comprises almost protective cardboard as corrugated board for cabinet bodies as well as a surrounding film. Depending on the sensitivity of the product surfaces, we additionally use polystyrene and air-cushion film to ensure optimum product protection.

We also offer reusable shipping cartons to our administrative unit, nolte Holding, and our international sales companies consolidated under nolte Holding International. Compared with our manufacturing entities, however, only a marginal amount of household-type office waste is generated there. These amounts are

not material and are therefore not currently quantified.

Disclosure of waste composition

The relevant waste streams at nolte Küchen, Express Küchen and DRUM comprise commercial waste and production materials from the areas of furniture construction, trade waste from our sites, household-type waste from office buildings at our sites, as well as packaging waste generated in connection with the protection and transport of our products.

Our waste contains a small proportion of waste classified as hazardous, such as lubricating oils used in our production machinery or paint and varnish residues from the lacquering operations at nolte Küchen.

Disclosure of materials contained in the waste

At our manufacturing companies nolte Küchen, Express Küchen, and DRUM, we maintain annual waste registers.

Total amount of hazardous waste

In 2025, nolte generated approximately 100 tonnes of hazardous waste, including paint residues and insulation materials. This waste was generated in accordance with Section 48 of the German Circular Economy Act (KrWG) and disposed of properly in compliance with

statutory requirements, ensuring that no adverse impacts on the environment or human health arise.

Description of methods used to calculate the data (waste generated)

We use our waste registers to calculate our commercial waste.

For calculating the volume of waste generated at our sites, we use the disposal certificates provided by our certified waste management companies. These certificates document the type and quantity of waste generated separately for nolte Küchen, Express Küchen and DRUM.

E5-6 – Targets related to resource use and circular economy

Disclosure of quantitative information on the expected financial impacts of material risks and opportunities arising from resource use and the effects of the circular economy

Financial KPIs and disclosures in accordance with the EU Taxonomy are not part of this sustainability report.



Teamwork is our foundation for quality and reliability.



S1

Own workforce

ESRS S1 Own workforce

The following graphic presents the key impacts, risks, and opportunities for the nolte Group in relation to S1 – Own Workforce along our value chain and for the relevant time horizons:

S1 Own Workforce	Description of key impacts, risks & opportunities	Value creation	Impact/Risk/Opportunity	Time horizon
Secure employment	Secure employment: Positive impact through secure jobs (long periods of employment), reduction of turnover, building trust and satisfaction	Own operations	Positive impact	Short-, medium-, long-term
Secure employment	Employee retention and competitiveness: Long-term and secure employment relationships contribute to employee retention/stability in the workforce, knowledge building, reduction of training and recruitment costs, and enhanced competitiveness. Building a safe and stable working environment to increase employee productivity, using secure jobs as a differentiating feature in employer branding	Own operations	Opportunity	Medium-, long-term
Fair wages	Fair remuneration system: Fair and transparent pay system (collective bargaining agreement, in-house agreement). nolte Group: fair wages across all divisions	Own operations	Positive impact	Short-, medium-, long-term
Social dialogue	Workforce satisfaction: An ongoing dialogue with our own workforce, e.g., through the works council, has a positive effect on the inclusion of employee concerns and viewpoints, contributing to workforce satisfaction and a positive workplace climate	Own operations	Positive impact	Short-, medium-, long-term
Working conditions	Good working conditions: Collective bargaining agreements (as clear framework conditions) have a positive effect on the workforce by ensuring good working conditions and contributing to a good quality of life	Own operations	Positive impact	Short-, medium-, long-term
Work-life balance	Work-life balance: Various flexible working time models and home office options have a positive effect on the compatibility of work and private life for employees and increase performance, identification with nolte	Own operations	Positive impact	Short-, medium-, long-term

SI Own Workforce	Description of key impacts, risks & opportunities	Value creation	Impact/Risk/Opportunity	Time horizon
Health protection and safety	Health preservation of the workforce: Good working conditions and effective health protection measures (e.g., appropriate provision of personal protective equipment, tools and aids, social rooms, office furniture, IT equipment) contribute to maintaining employee health	Own operations	Positive impact	Short-, medium-, long-term
Health protection and safety	Employer attractiveness and increased productivity: First-class health and safety standards reduce absenteeism, boost employee motivation and productivity, and enhance the company's attractiveness as an employer	Own operations	Positive impact	Short-, medium-, long-term
Equal opportunities and inclusion	Equality in the workforce: A low gender pay gap and equal pay for equal work lead to employee satisfaction	Own operations	Positive impact	Short-, medium-, long-term
Qualification and training	Employee qualification: Access to (individual and group-specific) further training opportunities for the entire workforce has a positive effect on employee qualification and attractiveness	Own operations	Positive impact	Short-, medium-, long-term
Diversity	Diversity and equal treatment: nolte is committed to the Diversity Charter and promotes equal opportunities, inclusion, and diversity within the company, fostering diversity in the workplace	Own operations	Positive impact	Short-, medium-, long-term
Cyber Security	Data protection risk: Potentially increased threats to cybersecurity and loss of personal data due to the growing use of technology/digitalisation	Own operations	Negative Impact	Short-, medium-, long-term

S1.SBM-3 – Key impacts, risks and opportunities and their interaction with strategy and business model

All individuals within the scope of the workforce who may be significantly affected by the company are included in the disclosure scope in accordance with ESRS 2.

The scope of application for the company's workforce covers all employees of the Nolte Group with whom an employment relationship exists, as well as persons with whom a contractual agreement for the provision of work exists.

Description of types of employees and non-employees exposed to significant impacts

Our workforce can be divided into salaried employees in commercial and administrative functions and industrial employees working at our production sites. In addition, a small proportion of our workforce consists of non-employees, for example individuals engaged through temporary agency work arrangements. These individuals primarily perform activities that are also carried out by our own employees, but only for a limited period of time, for example to provide cover during illness or parental leave or to respond to unexpectedly high workloads. Further details on our employees and non-employees are provided in S1-6 and S1-7, respectively.

Our material impacts have an actual or potential short-, medium- and long-term effect on all of the above-mentioned workers within the Nolte Group. With the exception of one material negative impact, all other material topics were assessed as having positive impacts. This reflects our commitment to our workforce and our understanding of our role as a socially respon-

sible partner for non-employees. In this chapter, we therefore focus primarily on the policies, actions and targets through which we seek to generate positive impacts for our employees.

With regard to non-employees, we have established cooperation with long-standing partners in the context of temporary agency work and ensure that the working conditions of our non-employees comply with all applicable labour-law requirements and are based on our Supplier Code of Conduct. This applies in particular to respect for human rights, social protection and equal opportunities, as well as occupational health and safety.

We apply the same standards in fulfilling our due diligence obligations towards non-employees as those that apply to workers in our value chain. Further information is provided in the ESRS S2 chapter.

Description of activities leading to positive impacts and of types of employees and non-employees positively affected or potentially positively affected

Our workforce is a key driver of our success. We rely on continuous employee growth through long-term employment.

As an attractive employer, we are committed to offering our workforce the best possible working conditions.

Optimal working conditions:

- Secure employment through predominantly permanent employment contracts, various flexible working time models, options for compensating working time through time off, and mobile working in the commercial and administrative areas

- Employee participation and freedom of association
- Fair and transparent remuneration through collective bargaining agreements, voluntary commitments to standard pay rates and alignment with collective agreements for the wood and plastics industry

High occupational safety standards and health prevention:

- Company health management
- Comprehensive personal protective equipment and extraction systems directly at production facilities through fully automated extraction technology
- Ergonomic work equipment and office furnishings

Safeguarding equal treatment and equal opportunities

- Ensuring equal pay for equal work
- Broad range of further training opportunities for individual and role-specific qualifications
- Signatory to the Diversity Charter

Description of material risks and opportunities arising from the impacts on and dependencies of the company's own workforce

We regard a trust-based relationship with our workforce, built on permanent and secure employment relationships, as a market opportunity to strengthen employee retention and employer attractiveness over the medium and long term and to prevent shortages of skilled labour.

In addition, we regard first-class health prevention and occupational health and safety standards as a short-, medium- and long-term opportunity to maintain the motivation and productivity of our employees.

Description of material impacts on employees that may arise from transition plans to reduce negative environmental impacts and to achieve environmentally friendly and climate-neutral operations

Our transition plans to reduce negative environmental impacts and achieve more environmentally friendly and climate-neutral operations are not expected to have any significant adverse impacts on our employees.

Information on types of activities with a significant risk of forced or compulsory labor

nolte employs all workers in Germany and at our international sales offices on the basis of contractual agreements in accordance with the respective national employment legislation.

In all countries in which we employ workers, forced labour, compulsory labour and child labour are prohibited by law. We therefore assess the likelihood of cases of forced labour, compulsory labour or child labour occurring in any of the activities within our Group as remote.

Disclosure of whether and how an understanding has been developed that workers with certain characteristics, working in certain contexts, or performing specific tasks could be at greater risk of harm

Employees working in our production plants may potentially be exposed to higher physical health risks, for example through accidents, than employees working in office-based functions.

Health protection and occupational safety are therefore a top priority for us. We have established preventive and precautionary measures to mitigate risks. Further details are provided in S1-1, S1-4 and S1-14.



S1-1 – Concepts related to the company's own workforce

Policies for managing material impacts, risks, and opportunities related to the own workforce

Based on applicable labour legislation and works agreements, nolte has implemented procedures to safeguard the interests of its workforce in accordance with recognised international frameworks.

Our works agreements are developed in close cooperation with employee representatives. We maintain a zero-tolerance policy towards violence and harassment in the workplace and have established a concept to promote diversity. nolte safeguards the jobs of its employees by concluding permanent employment contracts wherever possible and by limiting the renewal of fixed-term contracts.

To support a better work-life balance, we offer a wide range of flexible working time models. We promote social dialogue with our workforce through regular exchange formats and consultations on employment-related matters and provide the necessary infrastructure and time for works councils to perform their duties.

nolte has established a remuneration system designed to ensure broad coverage of our workforce and appropriate pay. 76% of our employees are covered by collective bargaining agreements. The remuneration of employees at DRUM is based on the collective agreement for the wood and plastics industry in Rhineland-Palatinate. For salaried and hourly paid employees outside Germany, we ensure appropriate remuneration on the basis of individual contractual arrangements.

We have established a comprehensive occupational health management system to ensure compliance with occupational safety standards and promote health prevention. Our occupational safety specialists support the identification and assessment of workplace hazards, the optimisation of our processes through the development of preventive measures, and employee training.

nolte offers all employees an extensive range of professional and personal development opportunities. We are a certified training company offering nine dual vocational training programmes and dual study programmes. The nolte Academy complements these development opportunities through events, product training courses and presentations.

Description of relevant human rights policies and commitments related to the company's workforce

nolte is committed to respecting human rights and labour rights.

We take into account the following internationally recognised frameworks:

- Universal Declaration of Human Rights of the United Nations
- UN Guiding Principles on Business and Human Rights
- Ten Principles of the United Nations Global Compact
- ILO Declaration on Fundamental Principles and Rights at Work
- OECD Guidelines for Multinational Enterprises.

Disclosure of the general approach to respecting human rights, including labour rights, of the company's workforce

We are committed to respecting human rights, including labour rights, for employees and non-employees to the same high standards.

Our principles are embedded in our compliance policies, works agreements and our supplier code of conduct, as well as in contractual arrangements concerning the provision of labour by non-employees. In addition, binding legal requirements provide a framework, compliance with which we ensure through internal processes.

Disclosure of the general approach to engaging with the company's own workforce

Our approach to engaging with our workforce is based on four pillars:

- Social dialogue, characterised by respectful exchange across all levels of the company and based on statutory rights to freedom of association and employee participation
- Established bodies and formats, such as works meetings, works council meetings and other exchange formats between management and the works council, occupational safety committee meetings, employee surveys and employee dialogue sessions
- Employee participation
- Complaint mechanisms

Disclosure of the general approach to providing and/or enabling remedies for human rights impacts

notle has established a whistleblowing system through which anonymous reports can be submitted.

Potential risks relating to fraud or human rights violations may also be reported directly to a trusted contact. For example, managers, the works council, the HR department or the Compliance Officer may be notified. These parties handle the reported concerns confidentially and initiate remedial measures where necessary.

Violations of applicable laws, contractual arrangements or our compliance policies are not tolerated and may result in disciplinary action.

Policy or management system for workplace accident prevention

Our management system for occupational accident prevention is based on the German Occupational Health and Safety Act (ArbSchG) and the Occupational Safety Act (ASiG) and is implemented in accordance with national regulations and the provisions of the German Social Accident Insurance (DGUV Regulations 1 and 2).

Relevant national regulations also include the Workplace Ordinance (ArbStättV), the Industrial Safety Regulation (BetrSichV), the Ordinance on Occupational Medical Prevention (ArbMedVV) and the Hazardous Substances Ordinance (GefStoffV).

Disclosure of whether there are specific concepts aimed at eliminating discrimination (including harassment), promoting equal opportunities, and other ways to promote diversity and inclusion

notle has established a works agreement on dealing with discrimination and mobbing, dedicated contact persons and a whistleblowing system for anonymous reporting.

Since 2011, we have been a signatory to the Diversity Charter (Charta der Vielfalt), which seeks to harness the potential of diverse teams as a factor for business success and as a contribution to a modern, open society.

Key contents of the Diversity Charter:

- Recognition and appreciation of diversity
 - Creation of an inclusive corporate culture
 - Promotion of fairness and equal opportunities
 - Awareness-raising among managers and employees
 - Communication about measures and progress internally and externally.
-

Disclosure of whether the following grounds for discrimination are explicitly covered by the concepts: race and ethnic origin, colour, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national origin or social origin, as well as other forms of discrimination covered by EU legislation and national law

The principles of the Diversity Charter are intended to create a working environment free from prejudice in which all employees are valued irrespective of age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and belief, sexual orientation and social background.

The Diversity Charter is supported by the German business community and was initiated by the former German Federal Chancellor in cooperation with German industry. It complies with all relevant EU legislation on combating discrimination.

Disclosure of whether and how policies are implemented through specific procedures to ensure that discrimination is prevented, mitigated, and addressed once identified, as well as to promote diversity and inclusion

Our managers receive regular preventive training on discrimination, mobbing and harassment and act as role models within their respective areas of responsibility.

We expect our managers to reflect on processes and assess where these may contribute to inequality, in order to continuously improve our internal procedures.

In cases of discrimination or mobbing, employees may submit a complaint without fear of adverse consequences. Complaints are handled confidentially and result in discussions between the affected persons, the HR department and, where appropriate, the works council and managers.

Management and the works council regard all forms of harassment as a serious violation that may result in disciplinary measures up to and including dismissal.

These procedures are intended to support a working environment that promotes diversity and inclusion and enables employees to develop their full potential.

No cases of discrimination or harassment were identified in 2025.

S1-2 – Processes for involving the company’s workforce and employee representatives in relation to impacts

Disclosure of whether and how the perspectives of the company’s own workforce influence decisions or activities aimed at managing actual and potential impacts

At nolte, communication with the workforce is based on a high level of mutual trust and regular personal dialogue. Through a wide range of participation formats and communication channels, concerns, needs and rights are raised with managers, HR or employee representatives.
By involving employees’ perspectives, we support the continuous improvement of our internal processes and aim to create the best possible framework conditions for our workforce.

The works council bodies within the nolte Group were composed as follows in 2025:

Legal entity	Number of works council mem-bers	Chairperson (released from regular duties)	Deputy chairperson (re-leased from regular duties)	Location
nolte Küchen	13	1 (100%)	1 (100%)	Löhne
nolte Küchen	11	1 (100%)	1 (100%)	Melle
Express Küchen	9	1 (100%)	1 (partially)	Melle
DRUM	5	1 (partially)	1 (partially)	Waldmohr

Disclosure of whether the company’s workforce is engaged directly or through employee representatives

We maintain both direct contact with our workforce and indirect engagement through their employee representatives.

Phase(s) in which engagement takes place, and the type and frequency of en-gagement

nolte offers the following exchange formats and communication channels to employees on an ongoing basis, unless otherwise specified.

Communication channels for employees

- Team meetings
- Idea management/company suggestion scheme ICE ("Ideen clever eingebracht" – "Ideas Cleverly Submitted")
- NOLTE FORUM as a place for exchange, including meeting areas and rooms for events, training, further education, seminars, and break activities
- Semi-annual works meetings
- Annual employee appraisals
- Intranet "NEXnet" or bulletin board
- Complaint management

Communication channels for employee representation and works council

- Monthly works council meetings
- Quarterly economic committee
- Quarterly occupational health and safety committee
- Newsletter as a works newspaper, both online and in print
- Intranet "NEXnet" or bulletin board

Disclosure of the role and the highest position within the company that is operationally responsible for ensuring employee engagement and for ensuring that the results inform the company's approach

The management is responsible for systematically integrating the perspectives and interests of employees into operational decision-making processes and for ensuring they are considered in the design of company workflows.

Disclosure of how the effectiveness of engagement with the company's own workforce is assessed

nolte has introduced quarterly Occupational Safety Committee meetings in which the status quo and improvement potential are discussed. In addition to accident prevention, topics such as holiday pay, pension schemes, working time models and break times are discussed and regulated taking employee interests into account.

We conduct annual employee appraisal meetings in order to systematically gather the interests and perspectives of all employees. These discussions are intended to facilitate personal dialogue and enable both employees and managers to reflect on existing processes and, where necessary, adapt workflows in order to strengthen employee satisfaction.

Employees may also actively contact their employee representatives, who are represented at all production sites. Works councils carry out needs assessments in order to review how effectively employee interests are being incorporated.

S1-3 – Processes to address negative impacts and channels for the company's workforce to raise concerns

Disclosure of the general approach and processes to provide or contribute to remedies if the company has caused or contributed to a material negative impact on workers

nolte has appointed a Data Protection Officer and established proven procedures to protect sensitive data and comply with statutory requirements under the GDPR.

This ensures that, in the event of a potential data breach, affected employees and non-employees can contact us directly and that we can comply with our regulatory reporting obligations.

Disclosure of specific channels available to the company's workforce to directly raise concerns or needs with the company and receive a resolution

Our employees and non-employees can report concerns or needs through direct dialogue, by telephone, by email or anonymously via our whistleblowing system.

Disclosure of whether the company has a process for handling complaints related to worker matters

nolte has established a process for systematically handling complaints in accordance with the applicable compliance policies and the German Whistleblower Protection Act (HinSchG).

Disclosure of the processes through which the company ensures the availability of channels for support or requests

We disclose the procedures for handling reports submitted through our whistleblowing system on our website under the Compliance section. Further details are provided in ESRS G1-P and G1-I.



We invest in the future – through strong training.

Disclosure of how addressed and managed issues are tracked and monitored, and how the effectiveness of channels is ensured

nolte systematically and carefully reviews all complaints using a detailed plausibility assessment in order to evaluate the validity of each report. If this is the case, appropriate measures are initiated in consultation with management, such as internal investigations or referral to the competent authorities.

Confidentiality and the protection of whistleblowers and affected persons are ensured throughout the entire process. Whistleblowers are informed about the progress and outcome of the investigation. All information obtained and measures taken are documented and deleted in accordance with applicable data protection requirements following completion of the procedure.

Disclosure of whether and how it is assessed that the company's workforce is aware of and trusts the structures or processes to express their concerns or needs and have them addressed

We inform our workforce about the available communication channels and the whistleblowing system as part of the onboarding process, through notices and circulars, and at information events. In addition, we regularly train our employees on relevant compliance topics.

Policies to protect against retaliation for individuals who use channels to raise concerns or needs

Our data protection and compliance policies governing the use of our communication channels are based on the stringent legal requirements of the GDPR and the German

Whistleblower Protection Act (HinSchG) and ensure the protection of our employees and non-employees when raising concerns or needs.

S1-4 – Actions taken regarding material impacts and approaches to managing material risks and seizing material opportunities related to the company's own workforce, and the effectiveness of these actions and approaches

Action plans and resources to manage material impacts, risks, and opportunities related to the own workforce

nolte has developed flexible working models for all employees, allowing working hours to be adapted to different stages of life. These include options for adjusting weekly working hours, for example to care for children or persons in need of care, as well as provisions for retirement-related part-time work.

Employees in commercial and administrative functions predominantly work in early and late shifts or in a rotating shift system. Shift planning generally remains consistent and takes employee rotation into account, for example one week on the early shift followed by one week on the late shift.

In addition to fixed break times, employees are granted an additional break period. To enable flexible break times, workstations at production facilities are divided up with consideration given to additional staffing.

For salaried employees in administrative functions, numerous options for mobile working are available. Key figures on the compatibility of work and private life are explained in S1-15.

We promote social dialogue with our employees and employee representatives through regular exchange formats in order to facilitate optimal working conditions and strengthen long-term employee satisfaction. nolte has implemented a remuneration system involving the Works Councils that is designed to be fair and transparent and follows the principle of “equal pay for equal work.” The majority of our employees in commercial and administrative functions are covered by collective bargaining agreements, either directly or through IG Metall collective agreements (nolte Küchen) or through our own comparable in-house collective agreements (Express Küchen). DRUM follows the collective agreement for the wood and plastics industry in Rhineland-Palatinate. For employees who are not covered by collective bargaining agreements, we have agreed individual arrangements. This ensures that wages within the nolte Group are above the statutory minimum wage and supports better working conditions for our workforce within the industry, for example in relation to salary, weekly working hours and holiday entitlement. Key figures on collective bargaining coverage and social dialogue are explained in S1-8, gender distribution in S1-9, adequate wages in S1-10, and social protection in S1-11.

At nolte, occupational health and safety is a top priority. We have implemented a comprehensive occupational health management system. In particular, there is an increased risk of accidents in production. For this reason, we have established extensive preventive measures as part of our occupational health management system, including:

- Training programs on health protection and occupational safety
- Accident prevention and awareness-raising among our workforce by occupational safety officers
- Ongoing process optimization by occupational safety officers in cooperation with employees

- Implementation of first-aid and fire protection officers as well as company paramedics
- Safety inspections and annual maintenance of our production facilities
- Ergonomic workplace design
- Preventive medical examinations by our company doctor
- Psychological risk assessments and individual support in crisis situations
- Workplace reintegration management

We systematically record all accidents in order to derive targeted preventive measures and incorporate the most important lessons learned into operational processes in the form of “Lessons Learned.” Key figures on occupational health and safety are explained in S1-14.

As a committed training company, nolte offers young talent a practical pathway into professional life. In 2025, 16 people were hired after completing their vocational training or degree programme within the Kitchens subgroup. In September 2025, 18 new apprentices and students started at the Löhne and Melle sites. We prepare new employees for their roles through our onboarding programme by providing important information and an individual induction plan from their first day. In addition, onboarding events and team events are held. Our comprehensive training catalogue is aimed at all employees and enables continuous professional development across all age groups. Our training concepts are developed in line with needs and functional areas. In our training tool, we manage mandatory training courses for all employees on topics such as occupational safety and data protection and document participation rates. Additional training courses are assigned depending on the employee’s area of activity and deployment by the respective department manager. Key figures on training and skills development are explained in S1-13.

Description of additional initiatives or measures whose primary purpose is to achieve positive impacts for the company's own workforce

molte attaches great importance to the mental health and well-being of its employees and actively promotes a supportive, health-enhancing working environment.

As part of our occupational health management system, we offer our workforce voluntary and free support services, including preventive occupational health analyses and external counselling services for a wide range of issues relating to physical and mental health.

These services provide a low-threshold and confidential point of contact for both professional and personal stress-related issues and offer timely support.

We also support the physical activity of our workforce and promote a healthy lifestyle, for example by subsidising external sports activities, offering discounted fitness studio memberships and providing bike leasing.

Description of how the effectiveness of measures and initiatives aimed at achieving positive outcomes for the company's own workforce is monitored and assessed

molte collects benchmarks, for example based on Kununu ratings. Our recognition as one of the Top 100 certified training companies, having been awarded Best Place to Learn multiple times, supports our contribution to professional qualification and is a key success factor in identifying and retaining young talent at an early stage and over the long term.

Description of planned or ongoing actions to pursue material opportunities related to the company's own workforce

We focus on long-term employee retention and want to be a company in which employees are happy to spend their entire working lives.

molte is proud that our employees have been with the Group for an average of more than 10 years and that employee turnover is low. We regard this as a competitive advantage, particularly in light of demographic change and the increasing shortage of skilled labour.

Our motivation is to provide our employees with secure jobs over the long term and to promote work-life balance through flexible working-time models. To ensure that employees feel comfortable at molte over the long term, remain motivated and are able to shape their professional development actively, we continue to develop our strong occupational health management system and our comprehensive qualification programme in close cooperation with employee representatives.

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

nolte has defined targets for managing material impacts and opportunities in relation to our workforce.

Targets set for managing material impacts, risks and opportunities related to the company's own workforce

We conduct annual employee appraisal meetings focused on performance and career development and document the results in our HR system. In doing so, we assess the current status and potential areas for improvement with regard to:

- Working conditions
- Occupational safety and health prevention
- Personal development and further qualification
- Remuneration

With regard to qualification and training, we have set a target of a 95% participation rate for the completion of assigned mandatory training courses. In the area of occupational safety, nolte is committed to the goal of "Zero Accidents." Our occupational safety and accident prevention training courses form part of the nolte training programme and are held regularly and as required for our own employees.

Key figures on occupational health and safety are explained in S1-14, while further training and skills development are covered in S1-13. In the context of IT data protection, nolte pursues the objective of "Zero Incidents." Our IT security and data protection training courses form part of the nolte training programme and are also conducted regularly and as required for our own employees.

Key figures on further training and skills development are explained in S1-13.

S1-6 – Characteristics of the company's employees

Characteristics of employees – total number of employees by gender and by country (if >50 employees AND at least 10% of total workforce)

Number of employees (headcount)

	Female	Male	Diverse	Total
nolte Group*	464	1.507	0	1.971

*A country breakdown is only required for countries in which more than 50 employees are employed and which account for at least 10% of the total workforce. This was not the case for the 2024 financial year.

Characteristics of employees – information on employees by type of contract

Type of employment contract	Employees
Employees with permanent employment contracts	1.581
Employees with fixed-term employment contracts	266
Employees without guaranteed working hours	0
Total	1.847

Total number of employees who left the company during the reporting period, including the employee turnover rate during the reporting period

	Number of employees who left the company	Turnover rate
nolte Group	150	8 %

Description of methods and assumptions used to compile the data

The figures were recorded as headcount as of 31 December 2025 from our ERP system.

S1-7 – Characteristics of the company’s non-employee workers

Number of non-employees broken down as follows:

- Number of non-employees – self-employed
- Number of non-employees – persons provided by other entities and mainly engaged in the “provision and supply of labour”

	Non-employees	Self-employed	Persons in temporary agency work
nolte Group	94	0	94

Description of the methods and assumptions used to collect the data (non-employees)

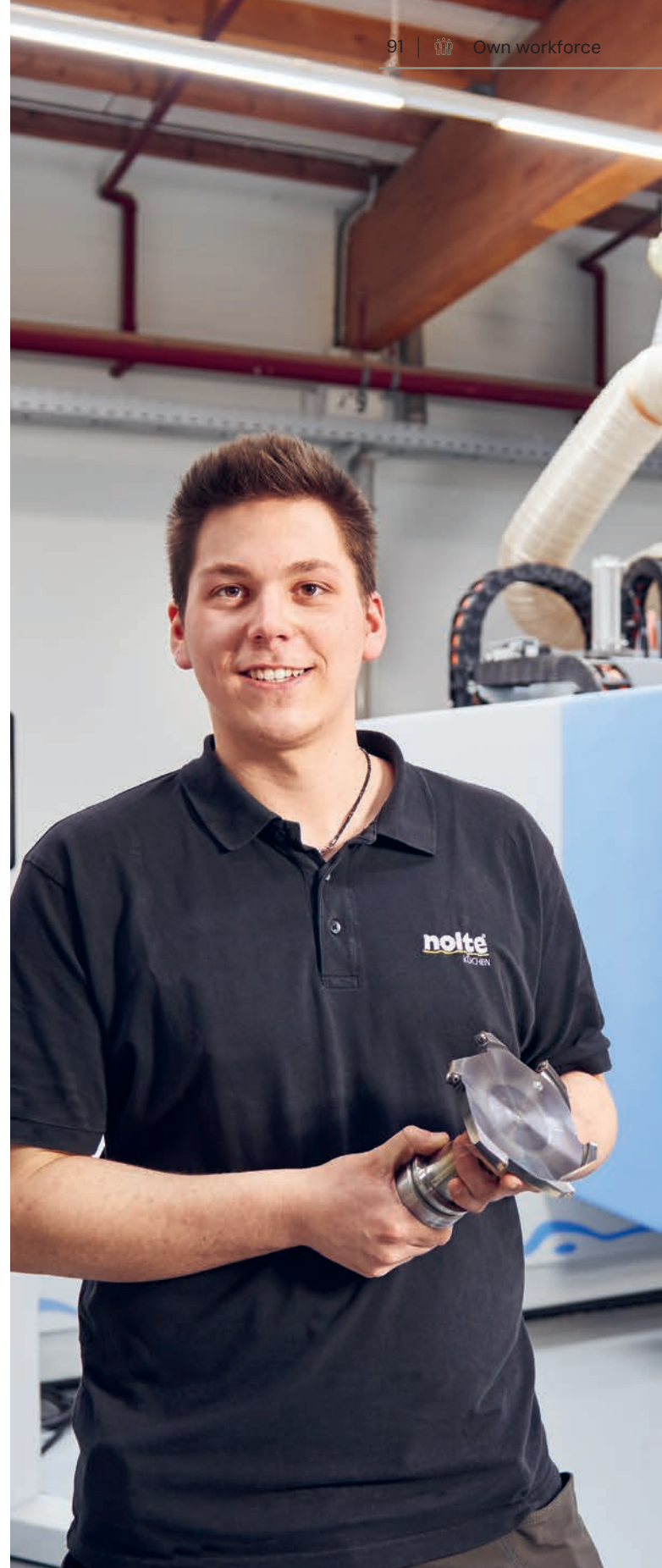
The figures were recorded as headcount as of 31 December 2025 from our ERP system.

S1-8 – Collective bargaining coverage and social dialogue

Percentage of total employees covered by collective bargaining agreements, including the percentage of employees in the European Economic Area covered by collective bargaining agreements, broken down by country (where >50 employees AND at least 10% of the total workforce)

	Total number of employees covered by collective agreements	Percentage of persons covered by collective agreements
nolte Group*	1.497	76 %

* A country breakdown is only required for countries in which more than 50 employees are employed and where they account for at least 10% of the total workforce. This is not the case for financial year 2025.



S1-9 – Diversity indicators

Gender distribution of employees (headcount) at top-management level, including the percentage distribution by gender

	Female Number / %	Male Number / %	Diverse Number / %	Total employees in top management
nolte Group	13 / 10 %	119 / 90 %	0 / 0 %	132

Disclosure of the company’s definition of top management

The figures for top management include all departmental and team managers in commercial and industrial functions. The figures were determined on a headcount basis as of 31 December 2025.

Distribution of employees (headcount) by age group

	under 30 years	30–50 years	over 50 years	Total
nolte Group	314	927	730	1.971

S1-10 – Adequate remuneration

Employees in line with the applicable reference values for adequate remuneration

Remuneration within the Kitchens subgroup is based on the IG Metall collective agreement for the wood industry at nolte Küchen and on an in-house collective agreement at Express Küchen, which has been agreed between the company and the trade union. DRUM follows the collective agreement for the wood and plastics industry in Rhineland-Palatinate. This ensures appropriate remuneration for our workforce that meets or exceeds applicable collective bargaining and statutory benchmarks. The remuneration level for our employees not covered by collective bargaining agreements within the nolte Group is determined on the basis of various criteria, including education or degree qualifications, professional experience and area of responsibility. All employees of nolte Holding and nolte Holding International are employed outside collective bargaining agreements. In accordance with ESRS S1-6 paragraph 50a, a country breakdown is only required for countries in which more than 50 employees are employed and where they account for at least 10% of the total workforce. This is not the case for financial year 2025.

S1-11 – Social protection

95% of our workforce is employed in Germany and is covered by comprehensive statutory social protection arrangements in the event of significant life events, such as illness, maternity, parental leave or the need to care for relatives. In addition, nolte provides supplementary company benefits for employees in Germany, including continued remuneration in the event of illness, flexible working-time arrangements and occupational pension schemes. 5% of our employees work outside Germany, in the United Kingdom and Dubai. Employees of the foreign sales companies are subject to the respective national legislation governing social protection. In the United Kingdom, social protection is based on a system that places greater emphasis on taxation and individual provision than the German system. Accordingly, employees often supplement statutory benefits with occupational or private pension and insurance arrangements. The state social security system provides coverage for illness through the National Insurance Scheme, unemployment through Jobseeker's Allowance and retirement through the State Pension. In addition, statutory benefits are available in the event of accidents or incapacity for work, as well as during parental leave. At nolte FZE, employees' social protection is provided predominantly through private pension and insurance arrangements. This is reflected in a remuneration structure that is attractive by international standards and provides employees with additional financial flexibility for individual protection and wealth accumulation. In line with ESRS S1-6, paragraph 50(a), a country-by-country breakdown is only required for countries in which more than 50 employees are employed and account for at least 10% of the total workforce. This threshold is not met for the 2025 financial year. The following disclosures therefore relate to our employees in Germany, who represent 95% of the Group's workforce.

All employees in the undertaking's own workforce are covered by social protection against loss of income due to illness, either through public programmes or through benefits provided by the company

Employees in Germany are protected against loss of income due to illness through mandatory statutory or private health insurance. Continued remuneration in the event of illness guarantees employees 100% of their salary for six weeks. From the seventh week onwards, the statutory health insurance fund pays sickness benefit for a maximum of 78 weeks, generally amounting to 70% of gross salary. In addition, employees may make private provision under the occupational pension arrangements offered by the company, for example by including insurance against the risk of occupational disability.

All employees in the undertaking's own workforce are covered by social protection against loss of income due to unemployment, either through public programmes or through benefits provided by the company, from the point at which the employee commences employment with the undertaking

Employees in Germany are protected against loss of income due to unemployment through mandatory statutory unemployment insurance. Contributions are borne equally by the employer and the employee.

All employees in the undertaking's own workforce are covered by social protection against loss of income due to work-related accidents and acquired disability, either through public programmes or through benefits provided by the company.

Employees in Germany are protected against loss of income resulting from work-related accidents through mandatory statutory accident insurance. This covers occupational accidents and work-related illnesses and is funded through the relevant employers' liability insurance association (Berufsgenossenschaft).

All employees in the undertaking's own workforce are covered by social protection against loss of income due to parental leave, either through public programmes or through benefits provided by the company.

Employees in Germany are protected against loss of income due to parental leave under the German Federal Parental Allowance and Parental Leave Act (Bundeselterngeld- und Elternzeitgesetz – BEEG). This allows parents to take up to three years of parental leave following the birth of a child. Employees are subject to special protection against dismissal during parental leave. In addition, parental allowance may be granted subject to applicable income thresholds and is generally paid for a maximum of 14 months.

All employees in the undertaking's own workforce are covered by social protection against loss of income due to retirement, either through public programmes or through benefits provided by the company.

Employees in Germany are protected against loss of income upon retirement through the statutory pension insurance scheme. In addition, nolte offers an employer-funded occupational pension scheme for employees covered by collective bargaining agreements, as well as an employer contribution of 15% towards salary conversion, under which part of an employee's gross salary is converted into occupational pension benefits.

S1-13 – Training and Skills Development Metrics

Percentage of employees who participated in regular performance and career development reviews

	Female Number / %	Male Number / %	Diverse Number / %	Total employees
nolte Group	257 / 55 %	420 / 28 %	0 / 0 %	677

Average number of training hours per employee, broken down by gender

Ø Training Hours per Employee	
nolte Group*	3

* No breakdown by gender and employment contract type available.

In 2025, nolte Küchen conducted a total of 17,291 occupational health and safety training sessions, corresponding to a training rate of 95%.

S1-14 – Health and Safety Metrics

100% of our employees are covered by an occupational health and safety management system. Our health and safety metrics are summarised in the table below:

	nolte Group
Number of employee fatalities	0
Number of reportable occupational accidents	44
Rate of reportable occupational accidents	14
Number of reportable work-related illnesses	0
Number of lost days	1.249

The metrics have been collected for employees working at our production sites in Löhne, Melle and Waldmohr, representing 94% of the workforce. The rate of reportable occupational accidents includes the number of fatalities and is based on estimates of the actual working hours performed within the Group.





S1-15 – Work-Life Balance Metrics

Percentage of employees entitled to family-related leave, including the percentage of eligible employees who took family-related leave, broken down by gender
Percentage of employees entitled to family-related leave, including the percentage of eligible employees who took family-related leave, broken down by gender

	Percentage of Em- ployees Entitled	Female	Male	Diverse
nolte Group	100 %	8 %	2 %	0 %

S1-17 – Incidents, Complaints and Severe Human Rights Impacts

	nolte Group
Number of reported cases of discrimination and harass- ment	0
Number of complaints submitted through channels avai- lable to the undertaking's own workforce ¹	0
Total amount of fines, penalties and compensation pay- ments in connection with incidents ²	0 €
Number of severe incidents ²	0
Total amount of fines in connection with severe incidents	0 €

1| Reports submitted via the whistleblowing system, internal reporting channels, including national contact points for multinational enterprises of the OECD.
2| Severe incidents include, among other things, forced labour, human trafficking, modern slavery or child labour and constitute violations of the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.



We maintain a trusting and cooperative partnership with our logistics service provider Reber.



S2

Workers in the
value chain

ESRS S2 Workers in the value chain

The following graphic presents the key impacts, risks, and opportunities of the nolte Group regarding S2 – Workers in our value chain for the relevant time horizons:

S2 Workers in the Value Chain	Description of key impacts, risks & opportunities	Value chain position	Impact / Risk / Opportunity	Time horizon
Due diligence for workers in the value chain	Secure employment: By applying the Supplier Code of Conduct to all suppliers, complying with the Supply Chain Due Diligence Act (LkSG), and maintaining close supplier relationships, potential incidents can be mitigated, social equality promoted, working conditions improved, and accident and health prevention as well as human rights strengthened.	Upstream, Own operations	Positive impact	Short-, medium-, long-term
Due diligence for workers in the value chain	Efficiency improvements and growth: Strong supplier relationships can drive efficiency gains and the development of business networks, enabling further growth and thus strengthening additional jobs.	Own operations	Opportunity	Short-, medium-, long-term
Due diligence for workers in the value chain	Competitive advantages: Competitive advantages through supply chain compliance.	Own operations	Opportunity	Short-, medium-, long-term
Due diligence for workers in the value chain	Socially responsible employer and business partner: Strengthening the brand and customer loyalty, improving supply quality, and increasing attractiveness as a socially responsible employer and business partner.	Own operations	Opportunity	Short-, medium-, long-term
Cyber Security (NIS2) / EU GDPR (DSGVO) in the value chain	Data protection risks: Potentially increased threats to cybersecurity due to the growing use of technology/digitalisation, which can lead to the loss of personal data/customer data.	Upstream, Own operations	Negative impact	Short-, medium-, long-term

S2.SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

All workers in the value chain who can be materially influenced by the company are included within the scope of disclosure in accordance with ESRS 2

The scope relating to workers in the value chain covers all suppliers and service providers with whom we maintain direct contractual relationships.

Description of the types of workers in the value chain who are exposed to material impacts

Workers in our upstream value chain include:

- Workers in raw material procurement/production
- Raw material suppliers
- Workers in material processing, component and parts manufacturing
- (Pre-)product suppliers
- Transport and logistics companies
- Warehouse and logistics staff
- Quality controllers and inspectors
- IT and software service providers

Workers in our downstream value chain include:

- Workers in specialist kitchen retail: sales and consulting, customer service and support, after-sales and customer retention
- Marketing and advertising: marketing specialists, e-commerce
- Assembly and installation: fitters and service technicians
- Delivery and logistics: drivers, delivery staff and logistics managers
- Workers in disposal and recycling companies

Type of workers in the value chain who are exposed to material impacts through our own activities or along the value chain

Our material impacts have an actual or potential short-, medium- and long-term effect on all of the aforementioned workers in the value chain.

Disclosure of the geographical areas or raw materials where there is a significant risk of child labour or forced/compulsory labour among workers in the company's value chain

nlte pursues a zero-tolerance policy towards child labour and forced labour. Based on our risk analyses and in compliance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), we assess the risk of child labour or forced labour among workers throughout the value chain as very unlikely.

Description of activities that may lead to positive impacts, as well as the types of workers in the value chain who may be positively affected

The majority of our procurement volume relates to suppliers operating in Germany or Western Europe and therefore subject to very high statutory standards with regard to employment conditions. More than half of our suppliers are located locally or regionally around our production sites. We maintain long-standing, partnership-based relationships with our business partners on the basis of our Supplier Code of Conduct and in compliance with the LkSG. nlte places particular emphasis on respect for human rights, social protection and equal opportunities, as well as occupational health and safety for all workers in our value chain.

Description of material risks and opportunities arising from impacts on and dependencies on workers in the value chain

We continuously evaluate our cooperation with our business partners as a potential market opportunity for short-, medium- and long-term growth. Through synergies and our clear commitment to social responsibility within the value chain, we work together with our business partners on an ongoing basis to pursue our sustainability objectives.

Disclosure of whether and how the company has developed an understanding of how workers with certain characteristics, those operating in certain contexts, or those performing specific activities, might be at greater risk of harm

Workers employed by our logistics and transport partners may potentially be exposed to increased physical health risks due to the nature of their work. Through the continuous improvement of our preventive measures, loading processes at our production sites are being increasingly automated. In particular, for logistics processes between the Melle and Löhne plants, we are working together with our logistics service provider to implement fully automated load-securing systems.

S2-1 – Policies related to workers in the value chain

Principles for managing material impacts, risks and opportunities related to workers in the value chain

Based on the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), nolte has implemented procedures to ensure compliance with human rights and environmental due diligence obligations throughout the supply chain and has communicated the company's expectations to its employees and suppliers, including through human rights representatives.

In addition, we have established a whistleblowing system through which (potentially) affected persons or persons with knowledge of human rights risks and violations can submit information and complaints.

Our procurement strategy focuses on sourcing goods and services within the EU for our "Made in Germany" production in order to ensure socially responsible procurement practices. For example, at Küchen, around 85% of the particleboard sourced is supplied by German companies, which in turn also source around 95% of their wood from Germany.

Our procurement processes are based on the implementation recommendations relating

to the LkSG. This makes a key contribution to positively influencing working conditions for workers in our value chain and to continuously improving our supplier portfolio with regard to social and environmental criteria. In addition, we engage in regular dialogue with our suppliers in order to create synergies, learn from one another and jointly achieve our sustainability objectives.

Description of relevant human rights commitments in the company policy relating to workers in the value chain

nolte is committed to fulfilling its human rights due diligence obligations for workers in the value chain based on our policy statement in accordance with the LkSG and our Supplier Code of Conduct. In doing so, we commit to the following internationally recognised frameworks regarding human rights compliance:

- United Nations Universal Declaration of Human Rights
 - United Nations Guiding Principles on Business and Human Rights
 - Ten Principles of the United Nations Global Compact
 - International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
 - OECD Guidelines for Multinational Enterprises
-

Disclosure of the general approach to respecting human rights relevant to workers in the value chain

nolte applies the same standards for respecting human rights in the value chain that we also apply to our own workforce. Our principles are firmly anchored through supplier declarations, including the obligation to comply with the Supplier Code of Conduct, as well as through internal processes designed to ensure compliance with the Supplier Code and to address violations.

Workers in our value chain have the right to:

- Zero-tolerance policy towards discrimination, harassment and sexual violence
- Zero-tolerance policy towards child labour and forced or compulsory labour
- Fair remuneration and working conditions
- Freedom of association and collective bargaining
- Occupational health and safety

Disclosure of the general approach to engaging with workers in the value chain

Our approach to engaging workers in our value chain is based on three pillars:

- Supplier qualification and audits
- Stakeholder dialogue within long-standing supplier relationships
- Complaint mechanisms (whistleblowing system and complaints portal)

Disclosure of the general approach to providing and/or enabling remedy for human rights impacts

In addition to providing our complaints portal, we conduct comprehensive analyses in order to identify potential risks relating to human rights violations within the upstream value chain, including annual FSC audits, which include respect for human rights as an audit criterion.

For the procurement of raw materials, materials and services, we classify our suppliers by country and product-group risks in relation to human rights violations, in particular child labour and forced labour. In our internal assessment systems, we assign a very high weighting to these risks and subject our suppliers to a low-risk classification only following an individual review. For particularly high-risk suppliers, we additionally request self-assessments and, where necessary, certificates or audits.

Disclosure of the extent and nature of instances in which the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises have not been complied with in relation to workers in the value chain

In 2025, no cases were identified in which the fundamental principles and rights relating to workers in the value chain were violated.

S2-4 – Taking Action on Material Impacts on Workers in the Value Chain, and Approaches to Managing Material Risks and Pursuing Material Opportunities Related to Workers in the Value Chain, and Effectiveness of Those Actions

Action plans and resources for managing material impacts, risks and opportunities related to workers in the value chain

We conduct risk analyses for all purchasing-related business areas using recognised indices and standards annually and when onboarding new suppliers as part of the initial qualification process. In assessing country-specific risks, we draw, among other sources, on recognised indices such as the World Justice Project, the Environmental Performance Index and the Global Salary Index.

In 2025, within the Küchen subgroup, we assessed suppliers for social and environmental criteria as part of IT-supported supplier screening. The IT tool identifies potentially critical suppliers that are then subjected to a comprehensive review. Where concerns are identified, appropriate remedial measures are agreed with the suppliers concerned. Supplier screening is carried out based on the supplier’s country of origin or sector, and currently does not indicate any individual need for action.

The completion rate for our annual compliance training on fulfilling our due diligence obligations under the German Supply Chain Due Diligence Act (LkSG) was 99%.

Results of Supplier Assessment	Total Assessments	Potential Risks Identified	Complaints
Social and environmental criteria by impact & action priority	3.182	33	0

Disclosure of severe human rights issues and incidents connected to the upstream and downstream value chain

In 2025, no violations involving severe human rights abuses were identified in either the upstream or downstream value chain.

S2-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

Targets related to managing material impacts, risks and opportunities concerning workers in the value chain

nlte has embedded its targets for managing material impacts and opportunities relating to workers in the value chain in its rolling planning process. We continue to conduct annual risk analyses of our suppliers.





We design products that impress people every day.



S4

Consumers and
end users

ESRS S4 Consumers and end-users

The following chart presents the key impacts, risks, and opportunities for the nolte Group in relation to S4 – consumers and end-users along our value chain for the relevant time horizons:

S4 Consumers and end-users	Description of key impacts, risks & opportunities	Value chain	Impact/Risk/Opportunity	Time horizon
Cyber Security (NIS2) / EU GDPR (DSGVO)	Data protection risk: Potentially increased threats to cyber-security due to the growing use of technology/digitalization; loss of personal data.	Downstream	Negative impact	Short-, medium-, long-term
Freedom of expression for consumers and end-users	Freedom of expression: Opportunities for expressing opinions via communication channels and the whistleblower system enable social participation and protect consumer interests.	Downstream	Positive impact	Short-, medium-, long-term
Freedom of expression for consumers and end-users	Strong brand image: Considering and integrating concerns and feedback can contribute to improving our image.	Own operations	Opportunity	Medium-, long-term
Freedom of expression for consumers and end-users	Innovation: Considering and integrating concerns and feedback can contribute to innovation capability.	Own operations	Opportunity	Medium-, long-term
Access to product information	Informed purchasing decisions and safe product use: Ensuring access to product information enables consumers and end-users to make informed purchasing decisions and handle products safely.	Downstream	Positive impact	Short-, medium-, long-term
Access to product information	Strengthened customer loyalty: High-quality product information and transparent communication strengthen customer loyalty and can positively influence purchasing decisions.	Downstream	Opportunity	Short-, medium-, long-term
Consumer and end-user health and safety	Health protection and safety: Ensuring product quality/construction standards and freedom from harmful substances help protect the health of consumers and end-users.	Downstream	Positive impact	Short-, medium-, long-term
Emission-free raw materials	Emission-free raw materials: Potentially positive impact on the environment and organisms through the purchase of chipboard from suppliers whose formaldehyde emissions are well below legal requirements.	Upstream, Own operations	Positive impact	Short-, medium-, long-term

S4.SBM-3 – Key impacts, risks and opportunities and their interaction with strategy and business model

All consumers and end-users who may be significantly affected by the company's activities are included within the scope of disclosure in accordance with ESRS 2.

The scope covers all customers and end-consumers with whom we maintain direct contractual relationships or to whom, on behalf of our customers, we deliver our products.

Description of the types of consumers and end-users subject to significant impacts

Our consumers are our customers with whom we have direct contractual agreements (B2B). These include:

- Kitchen retailers and studios
- Furniture stores
- General contractors and specialist dealers for non-residential buildings, e.g., hotels, student residences, office buildings

Our end-users are our indirect customers who use our products throughout their lifecycle. Our products are generally not distributed directly to end-users, but through retailers or our sales companies in other countries. Products are transported either ex works to our customers or, in some cases, to our end-users.

For service enquiries, we are in direct contact with our end-users (B2C), for example in connection with spare parts enquiries, repairs or technical service.

Types of consumers and end-users subject to significant impacts through own operations or the value chain

Our material impacts have an actual or potential short-, medium- and long-term effect on all of the above-mentioned customers and end-users.

Description of activities leading to positive impacts and the types of consumers and end-users that are or could be positively affected

nlte places particular emphasis on continuously ensuring the safety and product security of our customers and end-users. We exclusively purchase raw materials that not only comply with statutory requirements but also meet requirements extending beyond them.

We provide all customers and end-users with a wide range of communication channels in order to enable social participation and protect consumer interests. In addition, we provide comprehensive product information to support informed purchasing decisions and safe use of our products.

Description of material risks and opportunities arising from impacts on, and dependencies on, consumers and end-users

We regard our continuous stakeholder dialogue with our customers and end-users as a market opportunity to maintain long-term trust in nlte and to strengthen our market position and innovative capacity over the medium and long term.

Our success is reflected in particular in the awards we receive, for example the distinction as one of the most popular kitchen brands and one of the most highly rated providers of kitchen furniture. By proactively providing high-quality product information and communicating transparently with our customers and end-users, we strengthen customer loyalty over the short, medium and long term.

Disclosure of whether and how the undertaking has developed an understanding of how consumers and end-users with particular characteristics, those operating in specific contexts, or those undertaking particular activities may be at greater risk of harm

Due to strict statutory regulations, we do not use harmful substances in the manufacture of our German-produced kitchen furniture.

For our production processes, we also source highly regulated requirements. As a result, we are not aware of any direct contact between our end-users and potentially hazardous materials originating from our products.

S4-1 – Concepts related to consumers and end-users

Policies for managing significant impacts, risks and opportunities related to consumers and end-users

Brand image, innovative strength and customer loyalty are key factors in our success. To maintain our market position over the long term, we rely on established policies and management approaches and continuously develop them further.

bolte has implemented a management approach in accordance with DIN EN ISO 9001:2015 at its largest legal entities, bolte Küchen and Express Küchen, to ensure product quality. In addition, we have established product safety procedures as part of our procurement strategy. We exclusively procure raw materials that meet the stringent regulatory requirements applicable to our manufacturing operations in Germany. Our suppliers provide appropriate quality certificates demonstrating that their materials are free from harmful substances, for example through DGM certification. This enables us to ensure that potential emissions of harmful substances from the raw materials we procure remain significantly below statutory limits, particularly with regard to potential formaldehyde emissions from particleboard.

DRUM ensures the quality of its materials through regular internal product testing and ongoing dialogue with fitters and installers. It also carries out product certifications relating to sound insulation and fire protection.

The involvement of our stakeholders is firmly embedded in our management approach in accordance with DIN EN ISO 9001:2015. To facilitate dialogue with our customers and end-users and to provide product information, we have implemented a wide range of dialogue formats and platforms. Our approach comprises the following elements:





- Provision of product information, e.g., manuals, product data sheets
- Provision of service offerings, e.g., qualified installation and assembly services, repair and spare parts range, as well as warranties and support
- Provision of information in the context of sustainability, e.g., materials used, working conditions, corporate social responsibility (CSR) commitment
- Exchange of information on products, services, business practices, sustainability activities
- Omnichannel service system for direct contact for inquiries and problem resolution
- Measurement of customer and end-user satisfaction
- Community engagement through events, seminars, and workshops for customers and end-users

S4-2 – Processes for engaging consumers and end-users regarding impacts

Disclosure of whether and how the perspectives of consumers and end-users influence decisions or activities aimed at managing actual and potential impacts

molte maintains regular dialogue with our customers and end-users through a wide range of communication channels in order to understand their views and concerns and incorporate them into the ongoing development of our product and service portfolio.

Disclosure of whether engagement takes place directly with consumers and end-users, their legitimate representatives, or credible proxies

We engage directly with both our customers and our end-users.



nolte Küchen at the trade fair – trends, dialogue and inspiration.

Disclosure of the phases in which engagement takes place, as well as the type and frequency of engagement

nolte offers the following dialogue formats and communication channels – on an ongoing basis, unless otherwise specified – for our customers and end-users:

Customer communication channels:

- Visits by our field sales team every 4–6 weeks
- Annual meetings with key accounts involving sales management
- Annual participation in national and international trade fairs
- Ongoing service for queries and support requests, including through the relevant country-specific contact persons at nolte Holding International
- Weekly information on delivery times
- Newsletter containing topic-specific information
- Distribution of advertising materials, including point-of-sale (POS) materials
- Dealer portal providing order information and key information on orders and deliveries
- nolte Academy – online or in person at the NOLTE FORUM, as well as in-house training
- General contractors and specialist retailers for non-residential buildings: dialogue on sustainability topics, with a particular focus on the environmental performance of our kitchen portfolio
- Webinars and online tutorials on product training and new product presentations
- Measurement of customer satisfaction through surveys on service and overall satisfaction

End-user communication channels:

- Direct contact via consumer services for queries, spare-parts deliveries or support requests; in individual cases, on-site visits are carried out in the event of complaints
- Measurement of end-user satisfaction and analysis of satisfaction levels using a satisfaction indicator
- Submission of suggestions, criticism and requests via the online contact form on our website and through social media
- Trade fairs
- Webinars and online tutorials on product training and new product presentations
- AI chatbot on the website for quick enquiries
- Magazine in print and digital formats
- Influencer collaborations

S4-3 – Processes for improving negative impacts and channels for consumers and end-users to raise concerns

Disclosure of the specific channels available to consumers and end-users to communicate their concerns or needs directly to the undertaking and have them addressed

Our customers and end-users can raise concerns or communicate their needs through direct dialogue, by telephone, by email or via online communication channels, for example through the contact form or our online service chat. In addition, concerns can be reported anonymously through our whistleblowing system.

Disclosure of the processes through which the undertaking supports the availability of channels that allow consumers and end-users to communicate concerns or needs directly to the undertaking

The communication channels through which our customers and end-users can contact us are publicly accessible on our website.

Disclosure of how issues raised and addressed are tracked and monitored, and how the effectiveness of the channels is ensured

The concerns raised by our customers and end-users are carefully and confidentially handled in line with our commitment to treating all customer feedback with the same level of diligence and professionalism and, where necessary, preserving anonymity in order to ensure a respectful and thorough resolution process.

The processes for handling reports submitted through our whistleblowing system are explained on our website under Compliance. Further details are provided in ESRS G1-P and G1-I.

Disclosure of how it is assessed whether consumers and end-users are aware of and trust these structures or processes as a means of raising concerns or needs and having them addressed

Engagement with our customers and end-users through our wide range of communication channels has been established over many years. In this way, we have created structures through which our customers and end-users can contact us via their preferred channel in order to raise their concerns and receive proposed solutions from us.

Disclosure of whether and which policies are in place to protect individuals against retaliation when they use channels to raise concerns or needs

Our data protection and compliance policies governing the use of our communication channels are based on the stringent statutory requirements of the EU General Data Protection Regulation (GDPR) and the German Whistleblower Protection Act (HinSchG) and ensure the protection of our customers and end-users when they raise concerns or communicate their needs.

S4-4 – Taking action regarding significant impacts on consumers and end-users and approaches to managing significant risks and seizing significant opportunities in relation to consumers and end-users, as well as the effectiveness of these actions and approaches

Disclosure of action plans and resources used to manage significant impacts, risks, and opportunities related to consumers and end-users

To ensure product safety, we carry out internal and external quality assurance and testing within the Küchen subgroup. Every five years, selected programmes and products are examined in accordance with the standards of the German Product Safety Act by TÜV Rheinland for quality and safety. In addition, we hold the GS certification mark for tested safety for our products. Furthermore, nolte Küchen has linked the indicator “goodwill rate” to a variable remuneration component for senior management in order to further reduce the complaint rate and increase customer and end-user satisfaction. We use continuous dialogue with our customers and end-users to incorporate requirements for the further development of our product and service portfolio. To this end, we conduct customer satisfaction surveys and hold annual discussions with our key accounts involving sales management. In particular, we focus on incorporating feedback from customers and end-users into product innovation. We continuously work to improve our products with a view to extending their service life, for example through modular product design that facilitates repairs and ensures the long-term availability of spare parts.

Description of additional initiatives or processes whose primary purpose is to deliver positive impacts for consumers and end-users

nolte conducts satisfaction surveys among its customers and end-users. In addition, nolte Küchen and Express Küchen also collect benchmarking data based on independent surveys. Furthermore, nolte Küchen was recognised by the German Institute for Service Quality as Germany’s most popular provider of kitchen furniture with the Life & Living Award.

In addition, end-users provide feedback in an online survey on aspects such as customer satisfaction, recommendation rates and repurchase intentions.

S4-5 – Targets for addressing significant negative impacts, promoting positive impacts, and managing significant risks and opportunities

Targets for managing significant impacts, risks, and opportunities related to consumers and end-users

nolte has embedded its targets for managing material impacts and opportunities related to consumers and end-users in its rolling planning process. We conduct annual satisfaction surveys and collect data using a satisfaction indicator.





Lived corporate culture: sharing responsibility, shaping the future together.



S1

S2

S3

Data Protection & Cyber Security

ESRS S1 – Own Workforce, S2 – Workers in the Value Chain, S4 – Consumers and End-Users

Data Protection and Cyber Security

Die nachfolgende Grafik stellt die wesentlichen Auswirkungen, Risiken und Chancen des nolte Konzerns in Bezug Datenschutz & Cybersicherheit entlang unserer Wertschöpfungskette für die relevanten Zeithorizonte dar. Dieses Thema umfasst die potenziell betroffenen Stakeholder gemäß S1 – Arbeitskräfte des Unternehmens und S2 – Arbeitskräfte sowie S4 – Verbraucher und Endnutzer:

S1, S2, S4	Description of Material Impacts, Risks & Opportunities	Value Chain	Impact / Risk / Opportunity	Time Horizon
Cyber Security (NIS2) / EU GDPR (DSGVO)	Data protection risk: Potentially increased cybersecurity threats resulting from the growing use of technology and digitalisation may lead to the loss of personal data.	Entire value chain	Negative impact	Short-, medium- and long-term



Material Impacts, Risks and Opportunities and Their Interaction with Strategy and the Business Model

Occurrence of material negative impacts

The increasing use of IT infrastructure also increases the risk of cyberattacks. This may potentially result in the loss of personal and sensitive data relating to all workers within the nolte Group, all workers in the value chain, as well as our customers and end-users.

In 2025, there were several attempted cyberattacks on the IT infrastructure of the Küchen subgroup. These attacks were successfully prevented by our existing security measures, meaning that no security-related incidents or data losses occurred.

S1, S2, S4-1 – Policies Related to Data Protection and Cyber Security

The processing of electronic information and sensitive and personal data is subject to the General Data Protection Regulation (GDPR). The Küchen subgroup has developed an IT security strategy that includes organisational and technical measures to protect the availability, confidentiality and integrity of our IT infrastructure against cybercrime, including digital industrial espionage.

nolte Holding, nolte Holding International and DRUM each have separate IT systems, which are operated in accordance with recognised IT security standards and established security procedures.

S1, S2, S4-3 – Processes to Remedy Negative Impacts and Channels Through Which Concerns Can Be Raised

Disclosure of the general approach and processes for providing or contributing to remedy where the undertaking has caused or contributed to a material negative impact

nolte has appointed data protection officers and implemented proven procedures to protect sensitive data and to comply with the statutory requirements of the GDPR. DRUM has appointed an external data protection officer.

This ensures that, in the event of a potential data breach, affected employees and non-employees, contracted workers, as well as customers and end-users, can contact our designated contact persons directly and that we can comply promptly with our regulatory reporting obligations.

Disclosure of specific channels available to workers, consumers, end-users or other affected persons to communicate concerns or needs directly to the undertaking and have them addressed

Our employees and non-employees, workers in the value chain, customers and end-users, as well as other affected persons, can raise concerns or communicate their needs through direct dialogue, by telephone, by email or anonymously via our whistleblowing system.

Disclosure of whether the undertaking has a process for handling complaints related to data protection and cybersecurity

nolte has established a systematic procedure for handling complaints on the basis of our Compliance Policy and in accordance with the German Whistleblower Protection Act (HinSchG).

Disclosure of the processes through which the undertaking supports or ensures the availability of channels for raising concerns

We disclose the procedures for handling reports submitted through our whistleblowing system on our website under Compliance. Further details are provided in ESRS G1-P and G1-I.

Disclosure of how issues raised and addressed are tracked and monitored and how the effectiveness of the channels is ensured

nolte reviews all complaints systematically and carefully by carrying out a detailed plausibility assessment to evaluate the substance of each report.

Where a report is substantiated, appropriate measures are taken in coordination with management, such as internal investigations or referral of the matter to the competent authorities.

Throughout the entire process, the confidentiality of the whistleblower and, where applicable, their anonymity are protected. The whistleblower is informed of the progress and outcome of the investigation.

All information and measures identified are documented and, following completion of the procedure, deleted in accordance with the applicable data protection requirements.

Disclosure of whether and how it is assessed that the undertaking's own workforce is aware of and trusts the structures or processes available to raise concerns or needs and have them addressed

We inform our workforce about the available communication channels and whistleblowing system as part of the onboarding process, as well as through notices, circular communications and information events. In addition, we provide our employees with regular training on relevant compliance topics.

Workers in the value chain, as well as our customers and end-users, can obtain comprehensive information on the established processes via our website.

Policies to protect individuals against retaliation when using channels to raise concerns or needs

Our data protection and compliance policies governing the use of our communication channels are based on the stringent statutory requirements of the General Data Protection Regulation (GDPR) and the German Whistleblower Protection Act (HinSchG) and ensure the protection of all whistleblowers.

S1, S2, S4-4 – Taking Action on Material Impacts and Approaches to Managing Material Risks and Pursuing Material Opportunities Related to Data Protection and Cyber Security

In cooperation with our Data Protection Officer and IT Administration, we implement measures to protect our IT infrastructure. These include continuous assessments of our IT systems and the protection of data based on a risk-based approach that clas-

sifies electronically processed information according to different levels of protection.

Regular training raises employees' awareness of the handling of sensitive data in compliance with the GDPR and of IT security requirements. All employees are informed promptly about critical IT security matters. The communication channels used for this purpose include, for example, the internal "Infomanager" news channel, which is also accessible to mobile users via an app, central notices on physical noticeboards and email distribution lists. Under contractual agreements for the processing of IT data, service providers are made aware of the requirements for handling sensitive data in compliance with the GDPR and with regard to IT security. All service providers undergo comprehensive due diligence prior to being commissioned.

Description of actions taken, planned or underway to prevent or mitigate negative impacts on workers

We process data relating to our employees and non-employees, contracted workers of the nolte Group, as well as our customers and end-users, in accordance with the principles of data minimisation and purpose limitation, on the basis of the GDPR and in compliance with statutory retention periods. Where data no longer needs to be retained or there is no longer a requirement to store it, we delete the relevant data. Our IT infrastructure is operated in accordance with the current state of the art in order to prevent data leaks, cyberattacks and financial losses. These measures are implemented in close coordination between our IT Administration and our Data Protection Officer. They report annually to management on the measures implemented and additionally whenever specific circumstances require it.

S1, S2, S4-4 – Taking Action on Material Impacts and Approaches to Managing Material Risks and Pursuing Material Opportunities Related to Data Protection and Cyber Security

Our IT security and data protection training courses form part of nolte's training programme within the Küchen subgroup. They are mandatory and are conducted regularly, as well as on an ad hoc basis where required, for employees with access to IT systems.

IT security training covers the following topics:

- Fundamentals of information security
- Email awareness training
- AI training

nolte Holding, nolte Holding International and DRUM also provide data protection and IT security training through their respective IT administrators as required.

Number of reported cybersecurity incidents ¹	Number of reported data protection breaches
11	0

1 | This metric relates to employees within the Küchen subgroup.



The heart of family life – the kitchen.



Lived corporate culture: sharing responsibility, shaping the future together.



G1

Business conduct

ESRS G1 Business conduct

The following graphic presents the key impacts, risks, and opportunities of the nolte Group in relation to G1 – Business conduct along our value chain for the relevant time horizons:

G1 Business conduct	Description of significant impacts, risks & opportunities	Value chain	Impact/Risk/Opportunity	Time horizon
Corporate culture	Employee satisfaction: An open corporate culture encourages the exchange of ideas, the addressing of problems, and a safe working environment – thereby increasing satisfaction, engagement, and collaboration.	Own operations	Positive impact	Short, medium, long term
Corporate culture	Attractive employer and strong brand: An open corporate culture in which employees can address improvements strengthens values, identification, and competitiveness.	Own operations	Opportunity	Short, medium, long term
Whistleblower system	Safe working environment: The whistleblower system ensures anonymity for whistleblowers and confidentiality in handling reports, creating a safe working environment for employees.	Overall	Positive impact	Short, medium, long term
Whistleblower system	Compliance security and trust: Early detection of misconduct (e.g., through a group-wide whistleblower compliance system) minimizes risks, strengthens compliance, and builds trust.	Own operations	Opportunity	Short, medium, long term
Payment practices with suppliers	Supply chain stability: All companies in the Group have established industry-standard payment terms. Fair payment terms can maintain delivery conditions and the financial solvency of suppliers.	Own operations	Positive impact	Short, medium, long term
Payment practices with suppliers	Strong business relationships: Fair and industry-standard payment terms can maintain trustworthy, long-term business relationships, which can also increase competitiveness.	Own operations	Opportunity	Short, medium, long term
Prevention of corruption and bribery	Preventing corruption and bribery: Clear measures and training (e.g., group-wide anti-corruption guidelines, risk management, and whistleblower system) serve to prevent and raise awareness, as well as to ensure consistent prosecution of incidents.	Overall	Positive impact	Short, medium, long term
Prevention of corruption and bribery	Legal certainty: Clear measures and training ensure compliance with legal requirements and minimize compliance risks, thereby avoiding potential legal consequences and fines.	Own operations	Opportunity	Short, medium, long term

G1 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies

Disclosure of the role of the administrative, management and supervisory bodies in relation to the undertaking's conduct

The management of the nolte Group is centrally responsible for governance and is actively involved in the monitoring, control, and supervision of impacts, risks, and opportunities. The Chief Compliance Officer ensures legal compliance within the nolte Group and reports to management, e.g., on compliance risks, compliance policies, and regularly conducts training measures. Further details are provided in ESRS 2 GOV-1 and GOV-2.

Disclosure of the expertise of the administrative, management, and supervisory bodies in relation to governance

In regular meetings, management reports to the advisory board and supervisory board on key matters of governance. The exchange between management and executives regarding tasks, responsibilities, and management to address our material impacts, risks, and opportunities related to governance takes place within a structured and clearly defined framework:

- Management meeting: once per week
- Meetings between management and all senior executives: 3–4 times per year
- Works meetings: twice per year
- Works council meetings: twice per month
- Dialogue between management and the Works Council: continuously, as required

G1-P – Minimum Disclosure Requirements for Policies Related to Business Conduct Matters

"We at nolte" reflects our corporate culture and the strong identification of our employees with the company. Our corporate culture is a key part of our identity, creating a working environment in which employees address challenges, ideas and potential solutions constructively with managers and work collaboratively within teams.

Our positive leadership culture is a key factor in fostering willingness to perform, satisfaction, engagement and cooperation among employees. Further details are explained in G1-1.

The ethical guidelines and standards of conduct applicable to all employees form the basis for safeguarding our responsible and lawful conduct in accordance with our relevant legal framework through effective compliance management.

The nolte Group's policy statement sets out ethical principles and standards of conduct that require all employees to act responsibly, lawfully and ethically in their day-to-day work. We maintain a zero-tolerance policy towards corruption and bribery in all regions and countries in which we operate.

Our management systems and internal instruments for managing our material impacts and opportunities include the following:

- **Compliance management system:** Regular analysis and assessment of compliance risks coordinated by the Chief Compliance Officer. Continuous measures to reduce the risk of legal violations, particularly in relation to the prevention of corruption and bribery, are incorporated into regulations and processes. Further details are provided in G1-1, G1-3, and G1-4.
- **Supplier management:** Partnership-based cooperation with our long-standing suppliers is based on our Supplier Code of Conduct and reliable payment practices with industry-standard payment terms. Further details are provided in G1-2 and G1-6.
- **Whistleblower system:** Reporting of anonymous tips regarding unlawful conduct or behavior contrary to our values-based corporate policy or our Supplier Code of Conduct. Further details are provided in G1-1.

G1-A – Minimum disclosure requirements for measures relating to material topics in governance

To ensure compliance with our business practices and compliance requirements, we regularly conduct risk analyses throughout our value chain and continuously develop our Compliance Policies on an ad hoc basis. Our Compliance Policies apply Group-wide and are implemented in the respective legal entities.

In addition, we provide training on our Compliance Policies, which is mandatory for all employees with IT access. This includes all executives, works council representati-

ves, employees in commercial functions, as well as trainees and dual-study students.

In addition, we are developing an expanded training programme that is offered both in person and via e-learning to individuals in functions that may be exposed to increased compliance risks. Our Group-wide whistleblowing system has been established since 2021 in accordance with the German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG). The system ensures confidentiality and protection for whistleblowers and promotes a culture of transparency and responsibility throughout our value chain.

Based on our established procedures and measures, we currently assess the risk of incidents relating to corruption and bribery as generally low.

G1-1 – concepts for governance and corporate culture

Description of how the company builds, develops, promotes, and evaluates its corporate culture

As a family-owned business since 1958, we have been committed to maintaining responsible and lawful conduct as a fundamental prerequisite for our business success. Our value system is based on internationally recognized frameworks, external certifications, collective bargaining agreements, internal policies, and a robust risk management system.

Description of mechanisms for identifying, reporting, and investigating concerns about unlawful behavior or behavior that violates the Code of Conduct or similar internal rules

Regular risk analyses along our value chain serve to prevent and detect misconduct.

Disclosure of safeguards for reporting irregularities, including protection for whistleblowers

With the introduction of our whistleblowing system, all employees as well as potentially affected stakeholders are informed about how to use it. To protect whistleblowers, reports can be submitted anonymously. We place particular importance on ensuring a confidential process when reviewing reported cases. The company is committed to investigating incidents relating to the management of the undertaking, including child labour, corruption and bribery, promptly, independently and objectively. nolte is committed to investigating incidents without delay, independently and objectively on the basis of the German Whistleblower Protection Act (HinSchG). Violations of our compliance principles may result in consequences under labour law or criminal law.

Information on the principles underlying training within the organisation, including the target group, frequency and scope

nolte Küchen and Express Küchen provide all employees with access via the intranet and through an app to all relevant policies and inform them about current topics via the internal “Infomanager” news channel. DRUM provides its employees with a physical noticeboard at a central location, giving them access to all relevant information and documents.

Our training on lawful and policy-compliant conduct is mandatory annually and on an ad hoc basis for all individuals with IT access. An IT-supported training system with documentation of participation has been imple-

mented in the legal entities. The compliance training courses cover the following topics:

- Corporate Compliance within the nolte Group
- Anti-corruption and prevention of conflicts of interest
- Establishment and use of a whistleblowing system for use within the nolte Group
- Data protection
- Combating money laundering and terrorist financing
- Donations and sponsorship
- Antitrust law
- Trade secret protection
- Export control and sanctions list screening
- Contractual authorisations and signature authority

From 2026 onwards, the contents of the compliance training courses will be rolled out in English for employees of the foreign sales companies, and acknowledgement of the content will be documented.

Disclosure of functions most at risk of corruption and bribery

Our production activities take place exclusively in Germany and, due to our long-standing and close supplier relationships with companies based in Germany and Europe, are considered low-risk in this respect. Approximately 64% of our revenue is generated in Germany. The share of revenue generated in Europe amounts to approximately 94%. Our exports are predominantly directed to countries within the European Economic Area, Switzerland, Serbia and the United Kingdom. Our export share to countries outside Europe is approximately 6%. Accordingly, we assess the overall risk of corruption and bribery as low. Potentially exposed functions include purchasing and

logistics as well as sales, including the foreign sales companies.

G1-2 – Management of supplier relationships

Description of the policy to avoid late payment, especially to SMEs

Liquidity is currently not a relevant payment-related risk, particularly for small and medium-sized enterprises (SMEs).

When settling invoices, we avoid delays in payment by preparing a monthly schedule of payment dates. In addition, we carry out two regular payment runs per month. This enables us to fulfil payments punctually and reliably. We also have additional flexibility to settle short-term invoices in exceptional cases.

Description of approaches relating to relationships with suppliers, taking into account risks connected with the supply chain and impacts on sustainability matters

We rely on stable and resilient supply chains and maintain reliable supplier relationships. Approximately 95% of our supplier relationships have existed for at least ten years.

More than half of our key suppliers are located in the immediate vicinity of our production sites. Our cooperation with long-standing suppliers is based on a clearly defined Supplier Code of Conduct and on compliance with customary industry payment terms and reliable payment practices.

This approach makes a significant contribution to ensuring the continuous and high-quality supply of the raw materials and services we procure.





G1-3 – Prevention and detection of corruption and bribery

Information on existing procedures for preventing, detecting, and addressing allegations or incidents of corruption or bribery

We conduct regular audits and risk analyses in which we assess our suppliers with regard to the admissibility and quality of supplied raw materials and products, including defective components, delays in delivery, contractual matters, incorrect deliveries, return rates, data-technical connectivity, credit-worthiness/risk and end-user complaints.

In addition, we clearly define responsibilities within the company and provide channels for raising complaints and submitting reports.

Investigators or the investigation committee are separate from the management chain involved in the prevention and detection of corruption or bribery

Our Compliance Officer, who is responsible for preventing and detecting corruption or bribery, operates independently from the management chain.

Information on the procedure for reporting results to administrative, management, and supervisory bodies

Our Compliance Officer prepares an annual Compliance Report for the Advisory Board. Management presents the results of the analyses relating to compliance risks, the revision of Compliance Policies, training measures, reports received via the whistleblowing system and the implementation of measures derived from these findings within the Group.

Information on how measures are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)

We update our Compliance Policy on anti-corruption and the prevention of conflicts of interest as required and distribute it Group-wide to all executives and employees with IT access. These individuals are made aware annually of anti-corruption and anti-bribery requirements as part of mandatory compliance training.

Information on training to combat corruption and bribery: type, scope, and depth of training programs

In the 2025 financial year, nolte conducted annual training on Compliance Policies within the Küchen subgroup, particularly on anti-corruption and the avoidance of conflicts of interest.

The training completion rate was 91% at nolte Küchen and 100% at Express Küchen.

In addition, an in-person antitrust compliance training session was held at nolte Küchen, with a participation rate of 65%. Further details are explained in G1-1.

Percentage share of training programmes covering at-risk functions

100% of the at-risk functions within the Küchen subgroup are covered by the training programme. From the 2026 financial year onwards, the other legal entities nolte Holding, DRUM and NHI will also be incorporated into the training programme. Extent to which members of the administrative, management and supervisory bodies receive training. All members of ma-

nagement and the Advisory Board receive the annual Compliance Report and discuss the results as part of the Advisory Board meeting held each May. A compliance training programme for all members of management and the Advisory Board is planned.

Extent to which members of administrative, management, and supervisory bodies are trained

All members of management and the Advisory Board receive the annual Compliance Report and discuss the results as part of the Advisory Board meeting held each May. A compliance training programme for all members of management and the Advisory Board is planned.

G1-4 – Cases of corruption or bribery

Information on the number and nature of convictions and the amount of fines for violations of anti-corruption and anti-bribery laws

In 2025, no cases of corruption or bribery were identified. We regard this as an indication that our prevention measures and training are effective. We will nevertheless continue to raise awareness of this critical issue through annually recurring communication and training measures. In addition, we are prepared to take disciplinary action, including termination of employment and, where applicable, criminal proceedings, should violations occur.

Information on measures taken to address breaches of procedures and standards for combating corruption and bribery

No cases were reported or identified in 2025.

G1-6 – Payment practices

Average number of days to pay an invoice from the start of the contractual or statutory payment period

We reliably settle our invoices within the contractually agreed payment terms. The payment term averages 14 days with a cash discount and 30 days net.

Description of the companies' standard payment terms in days by main supplier category

Our payment terms vary depending on the type of goods or services purchased. For purchased goods, the average payment term is ten days, at least once per month, while for purchased services the average payment term is 14 days.

Number of outstanding legal proceedings due to late payment

In the 2025 financial year, there were no legal proceedings relating to late payments.

Disclosure of contextual information on payment practices

We are a reliable partner to our suppliers and comply with our contractually agreed standard payment terms.

Annex: ESRS 2 IRO-2 Paragraph 56

Disclosure requirement and associated datapoint from ESRS 2 Annex B			Materiality assessment	Reference
ESRS 2	GOV-1 21 (d)	Gender diversity in administrative, management, and supervisory bodies	–	ESRS 2
ESRS 2	GOV-1 21 (e)	Percentage of members of administrative, management, and supervisory bodies who are independent	–	ESRS 2
ESRS 2	GOV-4 30	Statement on due diligence	–	ESRS 2
ESRS 2	SBM-1 40 (d) i.	Involvement in activities related to fossil fuels	The nolte Group is not active in these risk sectors and does not generate any revenue from fossil fuels.	–
ESRS 2	SBM-1 40 (d) ii.	Involvement in activities related to the production of chemicals	The nolte Group is not active in these risk sectors and does not generate any revenue from the production of chemicals.	–
ESRS 2	SBM-1 40 (d) iii.	Involvement in activities related to controversial weapons	The nolte Group is not active in these risk sectors and does not generate any revenue related to weapons.	–
ESRS 2	SBM-1 40 (d) iv.	Involvement in activities related to the cultivation and production of tobacco	The nolte Group is not active in these risk sectors and does not generate any revenue from tobacco.	–
ESRS E1	E1-1 14	Transition plan for achieving climate neutrality by 2050	material	E1
ESRS E1	E1-1 16 (g)	Companies excluded from Paris-aligned benchmark reference portfolios	material	E1
ESRS E1	E1-4 34	GHG emission reduction targets	material	E1
ESRS E1	E1-5 37	Energy consumption and energy mix	material	E1
ESRS E1	E1-5 38	Energy consumption from fossil fuels, broken down by source (non-climate-neutral sectors)	material	E1
ESRS E1	E1-5 40 bis 43	Energy intensity related to activities in energy-intensive sectors	The nolte Group does not publish financial or revenue-related figures as part of voluntary sustainability reporting.	E1
ESRS E1	E1-6 44	GHG gross emissions in Scope 1, 2, and 3 and total GHG gross emissions	material	E1
ESRS E1	E1-6 53 bis 55	Intensity of GHG gross emissions	The nolte Group does not publish financial or revenue-related figures as part of voluntary sustainability reporting.	–
ESRS E1	E1-7 56	Reduction of greenhouse gases and CO ₂ credits	material	E1
ESRS E1	E1-9 66	Risk position of the benchmark portfolio with regard to climate-related physical risks	not material	–
ESRS E1	E1-9 66 (a)	Exposure of assets to acute physical risk	not material	–
ESRS E1	E1-9 66 (c)	Location of assets significantly exposed to material physical risk	material	E1

ESRS E1	E1-9 67 (c)	Breakdown of the book value of its properties by energy efficiency classes	material	E1
ESRS E1	E1-9 69	Degree of portfolio exposure to climate-related opportunities	material	E1
ESRS E2	E2-4 28	Quantity of pollutants listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water, and soil	not material	–
ESRS E3	E3-1 9	Strategies and management in relation to water and marine resources	not material	–
ESRS E3	E3-1 13	Specific strategies and policies for sites in water-stressed areas	not material	–
ESRS E3	E3-1 14	Strategies and policies in relation to sustainable oceans and seas	not material	–
ESRS E3	E3-4 28 (c)	Total volume of water reclaimed and reused	not material	–
ESRS E3	E3-4 29	Water consumption in m³ and net intake from own operations	not material	–
ESRS 2	SBM 3 – E4 16 (a) i	Material impacts, risks and opportunities and their interaction with strategy and business model in the context of biodiversity and ecosystems: list of sites (including those under operational control) with negative impacts	not material	–
ESRS 2	SBM 3 – E4 16 (b)	Negative impacts in relation to land degradation, desertification or soil sealing	not material	–
ESRS 2	SBM 3 – E4 16 (c)	Activities affecting endangered species	not material	–
ESRS E4	E4-2 24 (b)	Sustainable practices or strategies in agriculture and forestry	not material	–
ESRS E4	E4-2 24 (c)	Sustainable practices or strategies in oceans/seas	not material	–
ESRS E4	E4-2 24 (d)	Strategies to combat deforestation	not material	–
ESRS E5	E5-5 37 (d)	Non-recycled waste	not material	–
ESRS E5	E5-5 39	Hazardous and radioactive waste	material	E5
ESRS 2	SBM3-S1 14 (f)	Material impacts, risks and opportunities and their interaction with strategy and business model in the context of own workforce: risk of forced labour	not material	S1
ESRS 2	SBM3-S1 14 (g)	Risk of child labour	not material	S1
ESRS S1	S1-1 20	Commitments regarding human rights policy	not material	S1

Annex: ESRS 2 IRO-2 Paragraph 56

Disclosure requirement and associated datapoint from ESRS 2 Annex B			Materiality assessment	Reference
ESRS S1	S1-1 21	Due diligence policies regarding issues covered by ILO core conventions 1 to 8	not material	S1
ESRS S1	S1-1 22	Procedures and measures to combat human trafficking	not material	–
ESRS S1	S1-1 23	Strategy or a management system for preventing workplace accidents	material	S1
ESRS S1	S1-3 32 (c)	Handling of complaints	material	S1
ESRS S1	S1-14 88 (b), (c)	Number of fatalities and accident rate	material	S1
ESRS S1	S1-14 88 (e)	Number of lost workdays due to injuries, accidents, fatalities, or illnesses	material	S1
ESRS S1	S1-16 97 (a)	Unexplained gender pay gap	not material	–
ESRS S1	S1-16 97 (b)	Excessive remuneration for members of governing bodies	not material	–
ESRS S1	S1-17 103 (a)	Cases of discrimination	not material	S1
ESRS S1	S1-17 104 (a)	Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines	not material	S1
ESRS S2	SBM3-S2 11 (b)	Material impacts, risks and opportunities and their interaction with strategy and business model in the context of workers in the value chain: significant risk of child labour or forced labour in the value chain	material	S2
ESRS S2	S2-1 17	Commitments in the field of human rights policy	material	S2
ESRS S2	S2-1 18	Strategies relating to workers in the value chain	material	S2
ESRS S2	S2-1 19	Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines	material	S2
ESRS S2	S2-1 19	Due diligence policies regarding issues covered by ILO core conventions 1 to 8	material	S2
ESRS S2	S2-4 36	Issues and incidents relating to human rights within the upstream and downstream value chain	material	S2
ESRS S3	S3-1 16	Commitments in the field of human rights in the context of affected communities	not material	ESRS 2 SBM-2
ESRS S3	S3-1 17	Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines	not material	ESRS 2 SBM-2
ESRS S3	S3-4 36	Issues and incidents relating to human rights	not material	ESRS 2 SBM-2
ESRS S4	S4-1 16	Strategies relating to consumers and end users	not material	–
ESRS S4	S4-1 17	Non-compliance with the UN guiding principles on business and human rights and the OECD guidelines	not material	–



ESRS S4	S4-4 35	Problems and incidents related to human rights	not material	—
ESRS G1	G1-1 10 (b)	United Nations convention against corruption	The nolte Group has implemented measures to prevent corruption and bribery based on the company code of conduct and continuously monitors their effectiveness.	ESRS 2
ESRS G1	G1-1 10 (d)	Protection of whistleblowers	The nolte Group ensures the protection of whistleblowers through a portal and established anonymous reporting processes in accordance with the Whistleblower Protection Act (HinSchG).	G1
ESRS G1	G1-4 24 (a)	Fines for violations of anti-corruption and bribery regulations	material	G1
ESRS G1	G1-4 24 (b)	Standards for combating corruption and bribery	material	G1

Closing statement

The coming years will continue to be shaped by change and evolving requirements in the field of sustainability. We view this as an opportunity to systematically advance our commitment and further strengthen our responsibility across the entire value chain. The progress already achieved provides an important foundation, but does not replace the need to continue developing, consistently implementing and continuously reviewing measures. We understand sustainability as an ongoing process of improvement.

Our employees, our partners and our customers are central to this journey. Their expertise, cooperation and trust enable us to implement measures that conserve resources, strengthen social responsibility and continuously develop our products and processes.

With this report, we provide transparency regarding our activities and results to date and lay the foundation for continued and verifiable progress in the years ahead. Together with all stakeholders, we will continue working to achieve our objectives step by step and thereby contribute to sustainable and future-ready development.

List of Abbreviation

ArbMedVV	Occupational Medical Care Ordinance
ArbSchG	Occupational Safety Act
ArbStättV	Workplace Ordinance
ASiG	Occupational Safety Act for Safety Officers
B2B	Business to business
B2C	Business to consumer
BEEG	Federal Parental Allowance and Parental Leave Act
BetrSichV	Industrial Safety Regulation
CSRD	Corporate Sustainability Reporting Directive
DGUV	German Social Accident Insurance
DSGVO	General Data Protection Regulation (GDPR)
EPD	Environmental Product Declaration
ESRS	European Sustainability Reporting Standards
EUDR	EU Deforestation Regulation
EWER	European Economic Area
FSC®	Forest Stewardship Council®
GefStoffV	Hazardous Substances Ordinance
GHG	Greenhouse Gas
HinSchG	Whistleblower Protection Act
LkSG	German Supply Chain Due Diligence Act
MDF	Medium-Density Fibreboard
PCF	Product Carbon Footprint
PEFC	Programme for the Endorsement of Forest Certification Schemes
SGS	SGS Institut Fresenius GmbH
THG	Greenhouse Gas
TSCA	Toxic Substances Control Act

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it is definitely worth visiting our website:
<https://www.nolte-kuechen.com/en-GB/private-customers/about-nolte/sustainability>

