LEONI

Sustainability Report 2025

LEONI

Sustainability Report 2025
CONTENT

Certain images contained in this Sustainability Report have been generated or enhanced using artificial intelligence (AI) tools. Such images are included for illustrative and informational purposes only

LEONI

Sustainability Report 2025
CONTENT

Sustainability Report 2025
CONTENT

Sustainability Report 2025

INTRODUCTION

For LEONI, sustainability is an essential component of responsible corporate governance and an important success factor for the company's long-term development. This sustainability report documents the progress, challenges and measures taken in the 2025 financial year and creates transparency regarding the material impacts of the company's business activities on the environment and society.

For the year 2025, sustainability reporting is prepared on a consolidated basis for the LEONI Group, including the group holding company and the two divisions WSD and LCS. Unless stated otherwise, the term "LEONI Group" in this report comprises LEONI AG as well as the WSD and LCS divisions. The terms "LEONI" and "LEONI Group" are used synonymously.

The 2025 financial year was characterized by far-reaching structural changes for LEONI. With the strategic partnership with the Luxshare Group and the associated further development of the corporate structure, important course was set for the company's future direction. At the same time, the focus was on the further development of sustainability reporting, the expansion of the underlying database, and preparation for future regulatory requirements.

A significant milestone of the reporting year was the first comprehensive calculation of relevant Scope 3 greenhouse gas emissions. This considerably increased transparency regarding emissions along the entire value chain. The results make clear that key levers for reducing the ecological footprint lie above all in the procurement of materials, in transport and logistics processes, in product design, and in cooperation with suppliers and customers. The focus here is on Scope 3.1 purchased goods and services, in particular raw materials such as copper and plastics.

In addition, the Corporate Carbon Footprint (CCF) of the LEONI Group was externally verified for the first time in 2025. The emissions data for Scope 1, Scope 2 and Scope 3 were verified as part of a limited assurance review in accordance with ISO 14064-3 by an independent external third party. This verification strengthens the reliability, traceability and comparability of the reported climate data and forms an important basis for the further development of transparent and audit-proof sustainability reporting.

In addition, LEONI was rated with a score of C by CDP in 2025, as in the previous year. In the CDP Supplier Engagement Assessment (SEA), LEONI achieved a score of A for the first time in 2025. The assessment is based on selected questions from the CDP Climate questionnaire and evaluates companies' engagement in climate-related supply chain management as well as their collaboration with suppliers in the area of climate action.

Sustainability Report 2025

INTRODUCTION

In the EcoVadis rating, LEONI was awarded the Silver Medal in 2025, as in the previous year, achieving 74 out of 100 points. The results underline the continuous development of LEONI's sustainability management and LEONI's commitment to systematically embedding environmental and social responsibility throughout the entire value chain.

This report is based on the structure of the European Sustainability Reporting Standards (ESRS). For better orientation and referencing, the respective reporting requirements are presented in connection with the corresponding chapter headings. Within this ESRS-aligned report, not all required data points for material topics are yet fully reported. This is due in particular to the continued expansion and ongoing harmonization of data availability and quality, as well as to the progressive clarification of regulatory requirements.

The focus of the current reporting is on the material impacts of business activities from the inside-out perspective. Material risks and opportunities have already been assessed but are not yet part of the reporting. A phased integration of these aspects is planned as part of the ongoing development of ESRS-compliant sustainability reporting.

The expansion of Scope 3 accounting, the first external verification of the climate data, and the stronger alignment with the ESRS mark important progress on the path toward transparent and reliable sustainability reporting. At the same time, LEONI is consistently continuing to expand its data foundations in order to further improve the completeness, quality and comparability of the reported information in the future.

ESRS 2 General Disclosures

BASIS FOR PREPARATION

BP-1 – General Basis for Preparation of the Sustainability Statement

LEONI AG's sustainability report has been prepared in alignment with the ESRS, as LEONI is not currently subject to a statutory reporting obligation. The report is based on a carbon accounting tool introduced in 2024, which serves as the central data collection system. Using this tool, quantitative and qualitative sustainability data of all relevant LEONI companies and sites are collected and validated on a consolidated basis. Final approval of the data is granted by the management of the respective company. The system creates group-wide transparency on environmental and social topics and supports the strategic further development of the company's sustainability commitment. The report covers both the company's own operations and relevant parts of the upstream and downstream value chain. The materiality assessment extends to the impacts, risks and opportunities (IROs) along the value chain. These were examined in the areas of environment, social and governance (ESG). This sustainability report presents the IROs identified as material (or currently exclusively impacts), together with the associated policies, actions and, where applicable, targets and metrics.

Due to rounding, minor rounding discrepancies may occur when adding up individual numbers or when expressing percentages.

BP-2 – Disclosures in Relation to Specific Circumstances

The LEONI Group aligns the collection and preparation of selected sustainability data primarily with the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064-3. Since 2024, a central carbon accounting tool has been in use that enables group-wide data collection, and particularly an improved recording of Scope 3 emissions.

The greenhouse gas inventory (Corporate Carbon Footprint, CCF) was prepared in accordance with the GHG Protocol. The emissions data (Scope 1, 2 and 3) were verified as part of a limited assurance review in accordance with ISO 14064-3 by an independent external third party.

In the 2025 reporting year, LEONI is not yet subject to a statutory obligation to report in accordance with the ESRS. Nevertheless, a gradual preparation has already begun and, for the first time, sustainability reporting has been aligned with the ESRS. The aim is an early orientation towards future regulatory requirements as well as greater transparency and comparability of the information. In this context, methodological adjustments were made above all in the area of greenhouse gas emissions (GHG emissions), including through a central carbon accounting tool and a further developed recording of Scope 3 emissions. For the 2025 reporting year, comprehensive information on the relevant Scope 3 categories is available for the first time.

ESRS 2 General Disclosures

GOVERNANCE

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

The LEONI Group is managed by the Management Board of LEONI AG. The Management Board acts and decides in the interest of the company, taking into account the concerns of shareholders, employees and other stakeholders associated with the company, with the aim of sustainable value creation.

The members of the Management Board conduct the business in accordance with the law, the Articles of Association and the rules of procedure. In doing so, they must observe the approval requirements set out in the rules of procedure of the Supervisory Board. The Management Board leads the company on its own responsibility, defines the objectives and strategic direction, coordinates them with the Supervisory Board, steers the implementation of the corporate strategy and regularly discusses the status of implementation with the Supervisory Board. In the 2025 reporting year, the Management Board of LEONI AG comprised 3 persons until April 2025, 2 persons in the period from April 2025 to July 2025, and, since July 2025, 4 persons (of whom 1 female board member).

The Supervisory Board has the duty to advise and supervise the Management Board in the management of the company. The Management Board must involve it in decisions of fundamental importance for the company. To this end, the rules of procedure for the Supervisory Board govern which legal transactions and measures of the Management Board require the approval of the Supervisory Board or the Presidial Committee. The Supervisory Board exercises its activities in accordance with the statutory provisions, the Articles of Association and the rules of procedure. The rules of procedure for the Supervisory Board govern its organisation and work.

In the 2025 reporting year, the Supervisory Board of LEONI AG comprised 10 members until July 2025; of these, 5 members were elected by the Annual General Meeting and 5 members by the employees in accordance with the provisions of the Co-Determination Act. Since July 2025, the Supervisory Board has comprised 6 members (of whom 2 female supervisory board members) elected by the Annual General Meeting.

The changes in the Management Board and Supervisory Board of LEONI AG are connected to the sale of a 50.1 % stake in LEONI AG to Luxshare Precision Singapore Pte. Ltd., which belongs to the Luxshare Precision ICT Group, in July 2025. With the sale of LEONI AG to the Luxshare Precision ICT Group, LEONI Kabel GmbH (the divisional parent company of the Automotive Cable Solutions Division) was also sold 100 % to TIME Interconnect Singapore Pte., which likewise belongs to the Luxshare Precision ICT Group, and renamed LEONI Cable Solutions.

Since July 2025, the Wiring Systems and LEONI Cable Solutions Divisions are no longer connected via LEONI AG, but via Luxshare Precision ICT. The business of the two divisions (Wiring Systems Division and LEONI Cable Solutions Division) is managed operationally by the management of LEONI Bordnetz-Systeme GmbH (Wiring Systems Division) and LEONI Kabel GmbH (LEONI Cable Solutions Division), respectively.

As of 31 December 2025, the management of LEONI Bordnetz-Systeme GmbH had 6 members and the management of LEONI Kabel GmbH had 3 members, of whom 1 was female. The figures for the members of the Supervisory Board, Management Board and the management teams refer to the reporting date of 31 December 2025.

As of the reporting date of 31 December 2025, there were no independent members on the Management Board, in the management teams and on the Supervisory Board.

ESRS 2 General Disclosures

GOVERNANCE

GOV-1 – Composition and Diversity of the Administrative, Management and Supervisory Bodies

Table 1 GOV-1 Composition and diversity of the administrative, management and supervisory bodies

	LEONI Group	AG	LCS
Composition of the supervisory bodies[1]	9	6	3
Number of executive members – supervisory bodies	9	6	3
Number of non-executive members – supervisory bodies	0	0	0
Number of male members	7	4	3
Number of female members	2	2	0
Percentage of male members of the supervisory bodies	77.8	66.7	100
Percentage of female members of the supervisory bodies	22.2	33.3	0
Gender diversity ratio of the supervisory bodies (female to male)	28.6	50	0

	LEONI Group	AG	WSD	LCS
Composition of the management bodies[2]	13	4	6	3
Number of executive members – management bodies	13	4	6	3
Number of non-executive members – management bodies	0	0	0	0
Number of male members	11	3	6	2
Number of female members	2	1	0	1
Percentage of male members of the management bodies	84.6	75	100	66.7
Percentage of female members of the management bodies	15.4	25	0	33.3
Gender diversity ratio of the management bodies (female to male)	18.2	33.3	0	50.0

[1] The supervisory bodies comprise the Supervisory Board of the AG and the LEONI Kabel GmbH.
[2] The management bodies comprise the Management Board and the Executive Management of LEONI AG, the Executive Management of LEONI Bordnetz-Systeme GmbH, and the Executive Management of LEONI Kabel GmbH.

ESRS 2 General Disclosures

GOVERNANCE

GOV-2 – Information Provided to and Sustainability Matters Addressed by the Undertaking's Administrative, Management and Supervisory Bodies

During the reporting period, the ultimate responsibility for sustainability lay with different individuals. For the LEONI Group prior to the sale of the shareholdings to the Luxshare Group, responsibility lay with the Chief Financial Officer of LEONI AG. After the sale of LEONI Kabel GmbH to a group company of the Luxshare Group, the area with responsibility for sustainability for the LEONI Cable Solutions (LCS) Division was assigned to the Chief Financial Officer of LEONI Kabel GmbH. The area with responsibility for sustainability for the Wiring Systems Division (WSD) was assigned, in operational terms, to the Chief Human Resources Officer of LEONI Bordnetz-Systeme GmbH.

The administrative responsibility at the level of the sub-group parent company of the Wiring Systems Division continues to lie, unchanged from the previous year, with the Chief Financial Officer of LEONI AG. The respective responsible managing directors and the responsible board member coordinate accordingly with the other management or board members to decide on the commercial and strategic sustainability objectives. In the Wiring Systems Division, the Risk, Compliance & Sustainability area is assigned to the Chief Human Resources Officer's ressort, and in the LEONI Cable Solutions Division it is assigned to the Chief Financial Officer. These areas include, among others, the Sustainability Management, which is responsible for group-wide sustainability management and, for the Wiring Systems Division, reports in parallel to the Supervisory Board of LEONI AG and its Audit Committee. Sustainability Management defines the sustainability strategy, sets targets and governance structures, and is responsible for internal and external reporting. In addition, it supports the decentralised, operational implementation of the sustainability targets and measures by the respective departments and so-called Management Areas.

The two Risk, Compliance & Sustainability areas in the Wiring Systems Division and the LEONI Cable Solutions Division support each other based on service agreements they have entered. The Head of Risk, Compliance & Sustainability regularly informs the management teams or the Management Board about current developments and involves them in material decisions on content and measures in the area of sustainability. The corresponding decision templates are prepared by the central sustainability body, the Sustainability Steering Committee, whose meetings are the responsibility of Risk, Compliance & Sustainability. Depending on need, the Sustainability Steering Committee generally meets once a year, discusses the fields of action and targets identified in the individual Management Areas, and deliberates on strategic course-setting.

ESRS 2 General Disclosures

GOVERNANCE

GOV-3 – Integration of Sustainability-Related Performance in Incentive Schemes

LEONI AG has not been a listed stock corporation since August 2023. The German Corporate Governance Code does not apply. For the year 2025, LEONI AG has not defined any remuneration components linked to sustainability-related targets for LEONI AG and its subsidiaries.

GOV-4 – Statement on Due Diligence

The following overview presents the core elements of the process for fulfilling corporate due diligence.

Table 2 Corporate due diligence

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY STATEMENT
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-1 ESRS 2 GOV-2 ESRS 2 GOV-3 ESRS 2 SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2 ESRS 2 SBM-2 ESRS 2 IRO-1
c) Identifying and assessing adverse impacts	ESRS 2 IRO-1 ESRS 2 SBM-3
d) Taking actions to address those adverse impacts	Disclosures on actions in the respective material topical standards
e) Tracking the effectiveness of these efforts and communicating	Disclosures on actions and targets in the respective material topical standards

ESRS 2 General Disclosures

GOVERNANCE

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

LEONI's risk management system is based on the COSO Integrated Framework and is embedded in the existing planning, controlling and information systems. It covers all companies of the LEONI Group worldwide. Central co-ordination is carried out by the Risk Management, Internal Controls and Audit department, which reports to the responsible Management Board member. Sustainability-related risks are, in principle, integrated into this group-wide system. The internal control system (ICS) over sustainability reporting aims to ensure the completeness and accuracy of the ESG data and to transparently document the processes of data collection, processing and approval.

Through the systematic and early identification of risks, LEONI creates the prerequisite for long-term responsible business operations. Risks are assessed regarding their probability of occurrence and quantitative impacts; whereby suitable probability distributions are applied depending on the circumstances. The overall risk position is determined by means of a Monte Carlo simulation, taking combination effects into account; prioritisation is based on the net loss value. This expressly also includes natural hazards and climate-related risks at all LEONI sites. Forecast data from external service providers serve as the basis for the risk analysis and were also used within the double materiality assessment to examine the impacts of sustainability aspects on LEONI. The insights gained from this feed into the risk reporting and the future statutory reporting requirements of the CSRD.

In addition, LEONI considers abstract risks arising from non-financial matters pursuant to the German Commercial Code (HGB) that may affect environmental, social and employee matters. These are defined by risk experts and – unless there is an operational reporting obligation – managed centrally at group or divisional level. In the 2025 reporting year, no material risks with severe adverse impacts were identified.

As the first line of defence in the Institute of Internal Auditors' three-line-of-defence model the management teams of the group companies bear operational responsibility for the design and functionality of the ICS. Fundamental principles are the four-eyes principle, the segregation of duties principle and the transparency principle. Responsibility for risk identification and mitigation remains with operational management, which is supported by Risk Management, Internal Controls and Audit as an independent business partner.

Summary risk reporting is provided to the responsible Management Board member on a half-yearly basis. In addition, the results of the risk aggregation and the risk-bearing capacity analysis are reported to the responsible Management Board member and the Supervisory Board / Audit Committee at least once a year – at the annual financial statements. In the event of material changes to the risk profile, an ad hoc report is made. The effectiveness of the system is assessed by the Audit Committee, Internal Audit, and, as part of the annual audit, by the external auditor.

During its organisational realignment, LCS is establishing an independent risk and opportunity management system and continuously developing it further. The aim is to identify potential risks at an early stage, derive suitable measures, and systematically leverage opportunities for the sustainable development of the company. Risk and opportunity management is integrated into corporate governance and is based on uniform assessment principles as well as clearly defined responsibilities. Material risks and opportunities are regularly recorded in the business units, consolidated centrally and reported to management. In the reporting year, essential elements of the system were implemented and further expanded. The further formalisation of processes, the improvement of documentation, and additional training and awareness measures will be continued in 2026. Already today, LCS ensures that material risks and opportunities are appropriately identified, assessed and managed.

ESRS 2 General Disclosures

STRATEGY

SBM-1 – Strategy, Business Model and Value Chain

LEONI is a global provider of products, solutions and services for energy and data management in the automotive industry. Its value chain ranges from standardised cables and specialty and data cables to highly complex wiring systems and the associated components – from development through to production. As an innovation partner with strong development and systems expertise, LEONI supports its customers on the path towards more sustainable and connected mobility concepts, from autonomous driving to alternative drive and charging systems. To this end, LEONI develops next-generation cable solutions and wiring systems that, for example, reduce complexity through zonal architecture and enable higher degrees of automation.

In the 2025 financial year, LEONI's business was divided into the Wiring Systems Division and the Automotive Cable Solutions Division. Measured by revenue, the Wiring Systems Division is one of the world's largest providers of complete wiring systems and customer-specific cable sets for the vehicle industry. The Automotive Cable Solutions Division is one of Europe's leading manufacturers of automotive cables. LEONI AG acts as the group holding company, focusing essentially on financing and governance functions. The global production network consists of manufacturing sites in numerous countries in Western and Eastern Europe, North Africa, the Americas and Asia. The sites are selected on the basis of cost advantages and logistics requirements and are located in growth regions of the core markets served as well as, where possible, in regional proximity to customers.

In mid-September 2024, legally binding agreements were signed regarding a strategic partnership with the Chinese Luxshare Group. The completion (closing) of these agreements – through which LEONI AG gained a financially strong majority owner and, at the same time, the ACS Division was sold by LEONI AG to the Luxshare subsidiary TIME Interconnect Singapore Pte. Ltd., Singapore – took place on 9 July 2025 (with respect to the ACS Division) and on 10 July 2025 respectively. Following the sale, the division was renamed "LEONI Cable Solutions (LCS)".

Material sites and scope of consolidation

At the end of 2025, LEONI was present with 37 fully consolidated subsidiaries (previous year: 52) in 22 countries (previous year: 26) across Asia, the Americas and the EMEA region (Europe, Middle East, Africa). These comprised 5 domestic (previous year: 8) and 32 foreign companies (previous year: 44), of which 5 in Asia, 7 in the Americas and 20 in the EMEA region.

The scope of consolidation decreased in the reporting year essentially due to the sale of the ACS Division (now "LCS") to the Luxshare subsidiary TIME Interconnect Singapore Pte. Ltd., Singapore. In the previous year, 12 subsidiaries were still allocated to this division.

ESRS 2 General Disclosures

STRATEGY

SBM-1 – Strategy, Business Model and Value Chain

The material customers of the continuing business include automotive manufacturers as well as their suppliers. The Wiring Systems Division supplies the world's leading automotive manufacturers with wiring systems, with the model range extending from small vehicles through the compact and mid-size segments to the premium and luxury segments. The automotive supplier and commercial vehicle industries are also of great importance. In addition, there are manufacturers of agricultural, special-purpose and recreational vehicles. The components, cable sets and wiring systems are created during the concept and development phase of a new vehicle in close cooperation with the respective customers. Building on LEONI's extensive, specific know-how in the development, manufacturing and distribution of wiring systems as well as the high quality and reliability, the company maintains long-standing relationships with its customers.

The customer base of the LCS Division essentially comprises globally active wiring system manufacturers and many other automotive suppliers (Tier 1 and Tier 2). The product range essentially includes standard, specialty and charging cables for the automotive industry. LEONI works closely and on a long-standing basis with its customers and maintains a relationship of trust with them, through sales and development.

From a regional perspective, the most important sales markets are in Europe, the Americas and Asia.

The manufacture of the products requires a considerable input of materials and labour. This gives rise to LEONI's responsibility to reduce emissions, use resources efficiently and ensure good working and living conditions. Accordingly, LEONI works continuously to create transparency along the entire production and value chain and to increasingly enable circular material flows. At the same time, LEONI is committed to its employees as well as to the communities in the regions in which it operates. In this way, LEONI positions itself as a partner for sustainable mobility.

ReWire sustainability programme

To implement its sustainability ambition, LEONI bundles its activities in the ReWire programme, which links central sustainability aspects with the long-term corporate strategy. It focuses on three fields of action: climate protection, material efficiency and resource conservation, and decent work. For each focus field, material sustainability topics were defined and underpinned with structured roadmaps that enable continuous progress monitoring.

ESRS 2 General Disclosures

STRATEGY

SBM-1 – Strategy, Business Model and Value Chain

REWIRE CLIMATE

CLIMATE PROTECTION

LEONI considers the responsible management of global climate change, as well as increasing regulatory and economic requirements, to be part of its corporate responsibility. A central focus lies on the avoidance and reduction of greenhouse gas emissions. LEONI's material emission sources include, in particular, emissions from the operation of the production sites. As these lie within the company's direct sphere of influence, they are the focus of the decarbonisation measures. At the same time, considerable emissions arise in the upstream and downstream value chain, above all through purchased goods and services as well as transport and logistics activities.

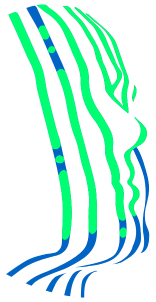
By increasing energy efficiency, expanding renewable energy and optimising supply and transport processes, LEONI pursues the goal of reducing emissions along the entire value chain and remaining an attractive and competitive supplier for its customers in the long term.

REWIRE RESOURCES

MATERIAL EFFICIENCY & RESOURCE CONSERVATION

LEONI's wiring system and cable production is raw-material intensive, in particular due to the high use of metals such as copper and aluminium as well as plastics such as PVC. When starting materials are extracted as primary resources, this is often associated with considerable interventions in nature and ecosystems as well as difficult social conditions for the mine workers. This makes it particularly important for LEONI to develop strategies to limit the impacts on people and the environment.

In view of limited availability and rising global demand, LEONI pursues the goal of further developing products and processes with a view to resource efficiency and implementing new solutions together with customers and suppliers. To this end, materials are used as efficiently as possible, recycled materials are increasingly used and closed raw material cycles are thereby established, while at the same time attention is paid to responsible procurement.



REWIRE PEOPLE

DECENT WORK

Social sustainability means creating good working and living conditions and upholding internationally recognised human rights. These standards must be ensured both for LEONI's employees and along the entire supply chain.

As a labour-intensive company with production sites worldwide, LEONI is committed to creating attractive and safe workplaces, promoting the health and safety of its employees and, at the same time, making positive contributions to local communities at its production sites.

ESRS 2 General Disclosures

STRATEGY

SBM-1 – Strategy, Business Model and Value Chain

Table 3 SBM-1 Number of employees by geographical areas

	Number of own employees		
	LEONI Group	AG/WSD	LCS
EMEA	**73,074**	**71,170**	**1,904**
Germany	2,269	1,363	906
Western Europe (excluding Germany)	1,561	1,561	0
Eastern Europe	19,973	18,975	998
Africa	49,271	49,271	0
Americas	**8,745**	**7,840**	**905**
Asia	**2,725**	**2,201**	**524**

Table 4 SBM-1 Revenue

	LEONI Group	AG/WSD	LCS
Revenue (from the consolidated income statement) [Mio. EUR]	5,304	3,913	1,391

ESRS 2 General Disclosures

STRATEGY

SBM-2 – Interests and Views of Stakeholders

LEONI is in continuous dialogue with its various stakeholders to better understand and consider their expectations, assessments and priorities with regard to sustainability. This dialogue takes place in a variety of formats and feeds into the company's strategic decisions as a relevant component.

The structured and regular dialogue has made it possible to incorporate the perspectives of various stakeholder groups into the assessment of material sustainability topics. The thematic priorities identified in this process largely coincide with the priority fields of action of LEONI's sustainability strategy as well as with existing management systems that form the framework for the implementation of sustainability-relevant measures.

Table 5 SBM-2 Interests and views of stakeholders

Stakeholder	Engagement channels	Purpose of engagement	Results of engagement taken into account
Suppliers	Supplier meetings Supplier surveys (e.g. through sustainability questionnaires (Supplier Assurance Questionnaires)) Training formats (Sustainability onboarding) Whistleblower system Regular communication on product sustainability, material compliance (incl. substance bans) Proactive search for new value-chain partners that offer economical decarbonisation measures Supplier area on the LEONI website Collaboration in industry initiatives such as Copper Mark	Intensifying partnerships to increase impact in the supply chain Promoting transparency and responsibility in the supply chain Collaboration to comply with social and environmental principles Raising suppliers' awareness of the relevance of Product Carbon Footprints (PCF) to improve data quality for LEONI product footprints Increasing the share of primary data to improve the accuracy of the Corporate Carbon Footprint (Scope 3)	Promotion of sustainable innovation projects PCFs of intermediate products are considered in the Life Cycle Assessments (LCA) of the cable sets Development of a roadmap to achieve the defined sustainability targets Screening of legislative changes and new regulatory requirements for motor vehicles Identification of at-risk suppliers and risk-mitigation measures
Customers	Responding to customer enquiries, customer surveys and meetings, workshops Regular communication on product sustainability and material compliance (incl. substance bans) Provision of information as part of requests (RfQs) before start of production and during ongoing series production Active participation in working groups for product sustainability along the value chain (e.g. Transformation Hub Cable Set: Green Wiring System) Active participation in trade fairs and conferences	Ensuring customer satisfaction, development of sustainable partnerships Identification of trends and adaptation to expectations Exchange on potential opportunities to improve sustainability performance (cost-benefit analyses of various decarbonisation options, generation of scenarios for CO_2e reduction of cable sets, LCAs at product level, etc.) Expansion of a network of experts from Sustainability Engineering and Procurement	Fulfilment and prioritisation of sustainability requirements Adaptation of the sustainability strategy Implementation of "Green Design Rules" in the LEONI development environment Development and assessment of scenarios for material circularity of automotive wiring systems Integration of the LCA of purchased parts into development tools to establish product sustainability as a decision criterion
Employees incl. members of the Supervisory Board	Training formats Employee surveys Whistleblower system Risk analyses on human rights and the environment	Long-term retention of employees Ensuring fair working conditions and compliance with human rights Raising awareness and promoting commitment to sustainability Promotion of a sustainable corporate culture	Adaptation of training programmes based on feedback Adaptation of internal strategies, policies, processes and measures for material sustainability topics
Industry associations	Working groups Expert forums and exchange formats	Exchange on regulatory requirements and best practices Co-shaping of industry standards and guidelines as well as early identification of trends and requirements affecting sustainability	Derivation of options for action and measures for material sustainability topics
Authorities	Information events On-site visits and exchange of experience	Ensuring compliance with legal requirements Representation of corporate interests vis-à-vis authorities Clarification of regulatory requirements Exchange of experience	Compliance with legal requirements Adaptation of internal processes and strategies based on regulatory requirements Prevention of risks through early dialogue

ESRS 2 General Disclosures

STRATEGY

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

The following overview presents the material IROs (or, currently, exclusively impacts) that LEONI AG identified as part of its double materiality assessment. The identification and assessment of material IROs is carried out in accordance with the requirements of the ESRS as well as the established procedures for the double materiality assessment. In doing so, the company is guided by the current guidance, particularly the EFRAG Implementation Guidance. Within the analysis, both impacts on the environment and society (inside-out perspective) and financial risks and opportunities for the company (outside-in perspective) were considered. The process is continuously being developed further. The final approval of the material impacts identified in the social topic area was granted at the highest CHRO level.

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E1 – Climate change										
Climate change mitigation										
Impacts										
Through LEONI's activities and its energy consumption from fossil sources and the resulting emission of GHG emissions, LEONI contributes to the increase in global warming and its consequences.	•			•	•			•	•	•
By manufacturing innovative products for electromobility, LEONI supports decarbonised and sustainable mobility.	•		•		•			•	•	•
Energy										
Impacts										
Through the switch to renewable energy and the reduction of GHG emissions, LEONI contributes to climate change mitigation.	•		•		•				•	•

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E2 – Pollution										
Pollution in the copper supply chain										
Impacts										
Through the extraction and processing of copper in LEONI's supply chain, pollution of soil, water and air may occur.		•		•	•			•		
Substances of (very high) concern										
Impacts										
Using substances of very high concern, human health and the environment may be endangered if these are absorbed during manufacturing or disposal, for example through vapours, or released into the environment.		•		•	•			•		•
ESRS E5 – Resource use and circular economy										
Resource inflows, including resource use										
Impacts										
Through a high consumption of primary resources, which at LEONI is caused above all by the procurement of copper, damage to nature and ecosystems may occur.	•			•	•			•		
By optimising product design and promoting sustainable and recycled materials, LEONI contributes to the circular economy and thus to the conservation of resources, reduces emissions and prevents negative social and environmental consequences associated with copper mining.	•		•		•			•	•	•
The copper procured by LEONI via suppliers could be extracted under conditions that are problematic from a human rights perspective.		•		•	•			•		
Through the procurement of conflict minerals, the financing of armed conflicts may be supported, which can lead to serious human rights violations.		•		•	•			•		

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E5 – Resource use and circular economy										
Resource outflows related to products and services										
Impacts										
Through circular-oriented product design or modular product design, LEONI contributes to the conservation of resources.	●		●		●			●	●	●
Waste										
Impacts										
Through a high volume of waste from non-recycled materials from LEONI's production or other business processes, a waste of resources could arise.		●		●	●				●	
Through a high volume of waste from recycled materials from LEONI's production or other business processes, the circular economy is promoted and resources are conserved.	●		●		●				●	
ESRS S1 Own workforce										
Working conditions										
Impacts										
In some countries and regions, e.g. Tunisia and Morocco, LEONI is a relevant employer, thereby creating secure jobs in particular outside metropolitan areas.	●		●		●				●	
Through worldwide compliance with all applicable wage and salary regulations, including the payment of minimum wages, overtime and additional benefits, as well as compliance with applicable collective agreements and the commitment to fair remuneration that corresponds at least to the statutory minimum wage, LEONI's employees are remunerated appropriately.	●		●		●				●	

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Working conditions										
Impacts										
Using numerous channels (works council or similar bodies, town halls / employee meetings, internal communication channels, e.g. grievance system, etc.), dialogues are conducted and promoted and thereby possible grievances are brought to attention.	•		•		•				•	
Through the existence of works councils or similar bodies, information, consultation and co-determination of employees are ensured, transparency and a consistent distribution of information are created, enabling efficiency gains.	•		•		•				•	
Due to a lack of employee representation, e.g. by trade unions in the form of collective agreements, inadequate wages and working conditions could arise.		•		•	•				•	
By applying and aligning with collective agreements, appropriate wages and working conditions are ensured, creating clear rules that establish equal conditions for employees and enable efficiency gains.	•		•		•				•	
If parental leave or leave for family reasons is not enabled, disadvantages could arise for employees with caring and parenting responsibilities.		•		•	•				•	
Through an optimal work-life balance, the employment of employees with caring and parenting responsibilities is increased and a higher income is enabled.	•		•		•				•	
Due to optimised occupational safety concepts aligned with international standards and further health-promoting measures, work-related illnesses and accidents at work among LEONI's employees can be prevented and employee health can be promoted.	•		•		•				•	

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Equal treatment and opportunities for all										
Impacts										
Due to LEONI's business model, the workforce consists of approximately 55 % female employees. For these, workplaces are provided that cannot be offered in the same way in other industries.	●		●		●				●	
A gender equality concept and its consistent implementation can help to avoid the disadvantaging of women and to create a fairer working environment.		●	●		●				●	
Training and future-oriented education and further-training programmes ensure a high level of performance and high-quality work, which promotes the long-term employability of all employees.	●		●		●				●	
Through a lack of accessibility of the working environment, disadvantaging of people with disabilities could occur.		●		●	●				●	
Due to non-compliance with contractual obligations or a lack of remedial measures, LEONI's employees could be insufficiently protected against violence and harassment in the workplace.		●		●	●				●	
Through a lack of (measures to promote) diversity, both applicants and employees could be excluded due to age discrimination or discrimination against ethnic minorities, or could have fewer opportunities for hiring, promotions or pay increases.		●		●	●				●	
By implementing targeted development programmes and promoting diversity in the recruiting process, LEONI ensures that both women and non-German nationals are increasingly represented in management positions.	●		●		●				●	

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Other work-related rights										
Impacts										
Through inadequate controls, unlawful employment of minors could occur.		●		●	●				●	
Inadequate protection mechanisms for employees, for example in the context of contract design, could lead to employees inadvertently entering an involuntary employment relationship.		●		●	●				●	
ESRS S2 Workers in the value chain										
Working conditions										
Impacts										
Through, for example, inappropriate contract design, inadequate worker protection, a lack of social dialogue or insufficient representation of workers' interests, negative impacts on the well-being, health and safety of workers in LEONI's value chain could occur.		●		●	●			●		
LEONI relies on copper suppliers that are Copper Mark certified. Through increased due diligence obligations in the supply chain, social topics are increasingly incorporated into the supplier assessment, which leads to an improvement in working conditions.	●		●		●			●		
Equal treatment and opportunities for all										
Impacts										
Through, for example, a lack of gender equality concepts, inadequate access to participation in training, a lack of accessibility or a lack of measures against violence and harassment in the workplace, unequal treatment or unequal opportunities for workers in the value chain could occur.		●		●	●			●		

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S2 Workers in the value chain										
Other work-related rights										
Impacts										
Through inadequate controls, unlawful employment of minors could occur in the supply chain.		●		●	●			●		
Through inadequate worker protection, employees of LEONI's direct contractual partners could enter into an involuntary employment relationship.		●		●	●			●		
ESRS S3 Affected communities										
Economic, social and cultural rights of communities										
Impacts										
The pollution caused by the extraction of copper in LEONI's supply chain could lead to affected communities being forced to relocate from the mining area.		●		●	●			●		
By carrying out social projects, LEONI promotes environmentally, socially and economically sustainable development also outside the company.	●		●		●			●		
ESRS G1 Business conduct										
Corporate culture										
Impacts										
A promoted corporate culture, in which shared values, norms, beliefs and practices are conveyed, leads to positive impacts on the working atmosphere, employee motivation and performance.	●		●		●				●	

ESRS 2 General Disclosures

STRATEGY

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

Table 6 SBM-3 Material impacts identified as part of the materiality assessment

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS G1 Business conduct										
Protection of whistleblowers										
Impacts										
Through inadequate protection of whistleblowers, a lack of safety and reprisals against whistleblowers could occur.		●		●	●			●	●	●
Effective protection of whistleblowers leads to safety from reprisals for them.	●		●		●			●	●	●
Management of relationships with suppliers, including payment practices										
Impacts										
Effective supplier management and clear communication of sustainability standards help to avoid labour, human rights and environmental violations along the value chain.	●		●		●			●	●	●
Corruption and bribery										
Impacts										
If corruption and bribery, or a violation of applicable laws and standards, were to occur at LEONI or in its supply chain, business processes could be influenced in an impermissible manner.		●		●	●			●	●	●
A comprehensive compliance management system promotes transparent, fair and legally compliant business conduct by all employees.	●		●		●			●	●	●

ESRS 2 General Disclosures

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

IRO-1 – Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities

LEONI has established a structured process for the identification and assessment of impacts, risks and opportunities (IROs), which is based on the requirements of the European Sustainability Reporting Standards (ESRS 1). The aim of this process is to identify the material sustainability aspects for LEONI within an inside-out and an outside-in perspective and to present transparently how these are responded to. The inside-out perspective focuses on the impacts of LEONI's business activities on the environment and society. The outside-in perspective considers risks and opportunities that could affect LEONI's financial position, performance, cash flows, access to finance or cost of capital, arising among other things from external sustainability trends, regulatory developments and stakeholder expectations.

Step 1 – Understanding the context and assessing potential relevance

In the first step of the double materiality assessment, LEONI's business model, business activities, business relationships and the upstream and downstream value chain were examined. The aim is to create transparency regarding potentially relevant environmental, social and governance-related aspects, in particular those listed in ESRS AR 16, both in the company's own operations and along the value chain. To this end, legal requirements as well as the results of the materiality assessments from previous years are also taken into account. The assessment of the potential relevance of the sustainability aspects was carried out both by external experts and internally by the sustainability team and departmental representatives of various sustainability topics. On the basis of the potentially relevant sustainability aspects, the expectations of customers and other stakeholders were also incorporated by means of a survey.

Step 2 – Identification of the potential material IROs

In the next step, the corresponding identification of potentially material impacts, and of risks and opportunities, associated with the relevant sustainability aspects was carried out within the inside-out and outside-in perspective respectively.

Step 2.1 – Identification of potentially material impacts

Within the inside-out perspective, potentially material impacts of LEONI's business activities on people and the environment are identified and differentiated by potential/actual as well as positive/negative. In doing so, potentially material impacts are identified that may occur in the company's own operations, in the value chain, or in both areas, and are classified accordingly. To analyse the value chain, an electronic risk-mapping software was used. This comprises an automated, AI-supported risk calculation based on screenings of supply-chain and corruption-relevant topics. It draws on various globally recognised external indices and sources that assess the human rights and environmental risk situation of companies in general on the basis of location, product/goods category and sector.

ESRS 2 General Disclosures

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

IRO-1 – Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities

Step 2.2 – Identification of the potentially material risks and opportunities

Within the outside-in perspective, potentially material risks and opportunities are identified that arise from sustainability aspects and that may affect LEONI's assets, financial position and results of operations in the short, medium or long term. The basis for the identification was the existing inventory, which was supplemented by the analysis of external environmental, social, regulatory, market-related and societal developments. The causes and effects of the identified risks and opportunities as well as possible measures to manage them were developed in cooperation with the relevant departments of LEONI and systematically assessed.

Step 3 – Assessment of the material IROs

The IROs of the potentially material sustainability aspects are assessed for their actual materiality. For this purpose, suitable assessment approaches are applied depending on the perspective (inside-out or outside-in).

Step 3.1 – Assessment of the materiality of impacts

For the assessment, the parameters prescribed by the ESRS – severity, consisting of scale, scope and irremediability, as well as likelihood of occurrence – are applied. The likelihood of occurrence is taken into account only for potential impacts. For negative impacts, severity is composed of scale, scope and irremediability, whereas for positive impacts it is formed from scale and scope. For the assessment of the individual criteria, uniform quantitative scales were used, which are based on the existing matrix of LEONI's risk management. Particular attention is paid to the fact that, in the case of potential human rights violations, the severity of the impacts takes precedence over the likelihood of occurrence.

Step 3.2 – Assessment of the materiality of opportunities and risks

The assessment of the risks and opportunities is carried out on the basis of their likelihood of occurrence and the potential financial effects. To adequately determine the potential financial effects, the possible consequences of a risk or an opportunity for the company were considered. These may be reflected, among other things, in possible penalty payments, production interruptions or outages. In order to appropriately reflect uncertainties and different developments,

ESRS 2 General Disclosures

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

IRO-1 – Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities

scenario analyses were carried out for each identified risk or opportunity. Starting from the worst-case scenario, the best-case and most-likely-case scenarios were derived on the basis of defined percentage discounts. The financial effects thus determined were discounted, taking into account their timing (short, medium or long term), by means of a risk-adequate discount rate (WACC) in order to appropriately reflect the time value. Subsequently, the identified risks and opportunities were classified into a 5×5 risk matrix. The horizontal axis represents the magnitude of the financial effects on a five-level scale, ranging from 0 to over EUR 100 million. The vertical axis represents the likelihood of occurrence of a risk or opportunity, which was likewise assessed on a five-level scale from 1 ("very unlikely") to 5 ("very likely").

Step 4 – Threshold value

After the respective IROs had been identified on the basis of defined criteria, a suitable threshold value is set in order to determine their materiality. The threshold value was set at a value of ≥ 3. Risks and opportunities were thus classified as material if the arithmetic mean of the assessments on the horizontal axis (magnitude of the financial effects) and the vertical axis (likelihood of occurrence) was at least 3. Impacts that reached an assessment of three or higher were likewise classified as material.

These sustainability aspects form the basis for LEONI's reporting obligations as well as for the strategic prioritisation in sustainability management.

E1 Climate Change

GOVERNANCE

E1.GOV-3 – Integration of Sustainability-Related Performance in Incentive Schemes

LEONI AG has not been a listed stock corporation since August 2023. The German Corporate Governance Code does not apply. For the year 2025, LEONI AG has not defined any remuneration components linked to sustainability-related targets for LEONI AG and its subsidiaries.

Even after the sale of LEONI AG (AG/WSD) to Luxshare Precision Singapore Pte. Ltd. and the sale of LEONI Kabel GmbH (LCS) to TIME Interconnect Singapore Pte., no remuneration components linked to sustainability-related targets were defined.

STRATEGY

E1-1 – Transition Plan for Climate Change Mitigation

LEONI pursues ambitious climate targets that are aligned with the requirements of the Science Based Targets initiative (SBTi) and are consistent with the Paris Climate Agreement. The aim is to limit global warming to a maximum of 1.5 °C. In 2024, LEONI committed to the SBTi (commitment). As part of the partnership with Luxshare, LEONI is currently working on uniform, coordinated climate targets.

To reduce its own GHG emissions in Scope 1 and 2, LEONI relies on a combination of energy efficiency measures and the consistent switch to renewable energy. The focus here is on the use of electricity from renewable sources, with both in-house generation and purchasing playing a central role. Measures to reduce GHG emissions in Scope 3 include the systematic recording and analysis of emissions along the supply chain, the increased use of primary data from suppliers, and the implementation of targeted reduction measures. Priorities are the procurement of emission-reduced materials such as copper and PVC, the calculation and continuous lowering of the PCF, and the promotion of recycling and the circular economy. In addition, LEONI optimises transport processes with the help of digital solutions. A continuous dialogue with suppliers and the assessment of their sustainability performance ensure that the climate targets are achieved along the entire value chain. Details and progress on the implementation of the transition plan are described in detail in sections ESRS E1-3, E1-4, E1-5 and E1-6.

E1 Climate Change

STRATEGY

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

Table 7 SBM-3 Material impacts identified as part of the materiality assessment – Climate change

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E1 – Climate change										
Climate change mitigation										
Impacts										
Through LEONI's activities and its energy consumption from fossil sources and the resulting emission of GHG emissions, LEONI contributes to the increase in global warming and its consequences.	•			•	•			•	•	•
By manufacturing innovative products for electromobility, LEONI supports decarbonised and sustainable mobility.	•		•		•			•	•	•
Energy										
Impacts										
Through the switch to renewable energy and the reduction of GHG emissions, LEONI contributes to climate change mitigation.	•		•		•				•	•

E1 Climate Change

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E1-2 – Policies Related to Climate Change Mitigation and Adaptation

UN GLOBAL COMPACT
2025 PARTICIPANT

Our company is committed to upholding the Ten Principles of the **United Nations Global Compact**. Please refer to our **Communication on Progress.**

LEONI has implemented various policies and frameworks to prevent negative impacts on the climate and the environment. In doing so, LEONI aligns its business activities and corporate conduct with the goals of the Paris Climate Agreement. As a signatory of the UN Global Compact, LEONI is committed to its ten principles, including the responsibility for environmental and climate protection. By means of the HSEE policy (Health-Safety-Environment-Energy), the LEONI Code of Conduct and the Code of Conduct for Business Partners, LEONI defines fundamental requirements and expectations for responsible, environment- and climate-related conduct both in its own operations and along the supply chain.

HSEE policy

Within the HSEE policy of the Wiring Systems Division and LEONI Cable Solutions Division respectively, LEONI has each introduced binding guidelines to avoid negative impacts on the climate and the environment. These set out fundamental values and principles on the topics of environmental and energy management.

Against the background of the material negative environmental impacts, the policy focuses in each case on the following key points with regard to climate protection:

- Efficient use of energy and resources: LEONI commits to using energy and environmental resources efficiently in all production processes in order to minimise emissions.
- Use of renewable energy: In the production facilities, greater emphasis is placed on electricity from renewable sources in order to reduce CO_2 emissions. These measures are intended to contribute to the mitigation of climate change and to adaptation to its unavoidable impacts.

The implementation of these requirements is carried out worldwide via the management systems for environmental and energy (in accordance with ISO 14001 and ISO 50001). They form the basis for LEONI to be able to continuously take measures to reduce GHG emissions and to increase energy efficiency. The policies apply in each case to the entire division (WSD/LCS) and thus cover the company's own operations. The policies were approved by the Board of Directors, are updated in the event of material changes, and are published internally and on the respective company website.

In 2025, 100 % of the production sites of AG/WSD were certified in accordance with ISO 14001.

At LCS, the proportion of sites certified in accordance with ISO 14001 was likewise 100 % in 2025. In addition, 60 % of the sites held certification in accordance with ISO 50001.

E1 Climate Change

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E1-2 – Policies Related to Climate Change Mitigation and Adaptation

LEONI Code of Conduct

The LEONI Code of Conduct defines fundamental principles based on all relevant internal and external requirements. It serves as guidance for employees worldwide and provides clear guidelines on which conduct is expected in everyday working life and which is to be refrained from. Through the implementation of these principles, LEONI aims to reduce the negative impacts and to promote positive impacts.

These include in particular:

- the reduction of greenhouse gas emissions at the company's own sites as well as along the entire value chain,
- the collection, calculation and evaluation of relevant greenhouse gas data in accordance with international standards, as well as the provision of these data on request,
- the increase in energy efficiency and the use of renewable energy.

Code of Conduct for Business Partners

Through the LEONI Code of Conduct, LEONI has committed and pledged to comply with all legal regulations and, above all, to behave in a morally correct manner. LEONI also expects integrity and responsible conduct in the global supply chain from its business partners. In the Code of Conduct for Business Partners, LEONI has laid down its principles of conduct as well as the respect for human rights and compliance with applicable environmental and labour standards, which LEONI's business partners must follow. With regard to the identified material negative environmental impacts, the Code of Conduct for Business Partners obliges the company's business partners to implement measures to reduce their environmental impacts. These include in particular the reduction of greenhouse gas emissions along the value chain, the collection and provision of relevant emissions data in accordance with international standards, as well as the increase in energy efficiency and the use of renewable energy.

LEONI expects its business partners to comply with the principles of this Code of Conduct for Business Partners as well as the statutory standards, to appropriately address them to the business partners along their supply chain and to ensure compliance with these principles, as well as to consent to a possible review of compliance with these principles by LEONI.

E1 Climate Change

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E1-3 – Actions and Resources in Relation to Climate Change Policies

LEONI pursues a holistic approach to the decarbonisation of its own business activities (Scope 1 and 2) as well as the supply chain (Scope 3) and relies on continuous dialogue with its business partners. To this end, climate protection is managed at all material sites through concrete measures and the provision of corresponding resources.

Own operations

At group level, targets are defined which are passed on to the sites, coordinated and implemented by environmental and energy management, in particular for Scope 1 and 2. These include the reduction of GHG emissions through energy-efficient production processes, the continuous improvement of energy and resource use – for example through the modernisation of equipment, intelligent lighting and the optimisation of compressed-air systems – as well as the switch to electricity from renewable sources.

In 2025, further sites in the WSD were switched to electricity from renewable energy. These include WSD sites in Morocco and Tunisia. Since locally available green electricity is so far only available to a limited extent via the public grid in both countries, the switch was carried out through the use of Renewable Energy Certificates (RECs). For the site in Tunisia, the expansion of the company's own photovoltaic systems is additionally planned in order to further increase the share of locally generated renewable energy in the future. Through the switch to electricity from renewable energy in Morocco and Tunisia, approximately 2,396 t CO_2e were saved in the reporting year.

At LCS, a share of 88 % electricity from renewable energy was achieved at LEONI Kabel Polska through the procurement of RECs. Through the increased share of renewable energy, approximately 14,000 t CO_2e were saved in the reporting year.

Further measures include the switch from combustion-engine vehicles to hybrid and electric vehicles, the promotion of the procurement of Battery Electric Vehicles, and fuel consumption monitoring. The implementation of these measures is supported by corresponding human resources and management systems and is monitored regularly.

Along the value chain

As part of the decarbonisation of the supply chain (Scope 3), LEONI works across departments to systematically record and analyse emissions and to implement targeted reduction measures. The Compliance & Sustainability Management department coordinates the use of the carbon accounting tool, through which site-specific data are collected, automatic calculations are carried out on the basis of internationally valid standards, and comprehensive evaluations are provided.

At LEONI, the largest share of Scope 3 emissions (approximately 64 %) arises from Purchased Goods & Services. If only the upstream emissions are considered, these account for approximately 80 % of emissions in AG/WSD and over 90 % in LCS and thus represent the most significant lever for emissions reduction in the supply chain. In order to reduce these emissions in a targeted manner, primary data from suppliers is the decisive prerequisite: only on this basis can actual savings be precisely represented and a robust basis for measures along the supply chain be created.

E1 Climate Change

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E1-3 – Actions and Resources in Relation to Climate Change Policies

Central measures therefore include the consistent switch to primary data, the procurement of emission-reduced materials – in particular copper and PVC – as well as raising the awareness of LEONI's business partners.

To this end, LEONI is in close dialogue with its suppliers in order to increase transparency and to pursue approaches to reducing emissions. At LCS, primary data is available for > 80 % of the purchased materials on a volume basis in 2025. The request for the PCF is combined with the question about emission-reduced alternatives. A further significant lever lies in product design. Through the use of alternative raw materials (e.g. bio-based plastics or metals with a higher recycled content) as well as through design optimisations, emissions can be reduced and resources conserved. The products optimised in this way are combined in the LCS Limeverse® portfolio (cf. ESRS E5-2).

In addition, LEONI calculates the PCF for its products and works continuously to gradually reduce it through products with a lower CO_2 footprint. The most important measure here is the reduction of the CO_2 footprint through the use of cables with a higher recycled content of the copper conductors. To this end, concrete reduction targets are defined and pursued for products and materials.

In addition, LEONI increases the recycling rate of waste and ensures legally compliant disposal in order to avoid and reduce emissions. LCS uses several programmes for the systematic identification and elimination of waste sources; the results are exchanged across sites (cf. ESRS E5-2). Through waste avoidance, both Scope 3.5 and Scope 3.1 emissions are reduced, since fewer or no additional raw materials are procured.

Furthermore, LEONI conducts a continuous dialogue with its suppliers in order to reduce GHG emissions and actively contribute to climate protection. The aim is to establish a shared understanding of sustainability along the entire supply chain. The sustainability performance of selected suppliers is assessed by LEONI via Self-Assessment Questionnaires, which increases transparency in the supply chain, for example through the systematic recording of suppliers' climate targets and measures. The results feed into the supplier assessment, which can affect future business awards and thus serves as an additional lever for the continuous improvement of sustainability performance. Through structured exchange and standardised assessment, suppliers are actively involved in achieving the climate targets and contribute to the reduction of emissions along the supply chain as well as to the lowering of Scope 3 emissions.

A further measure is the transparency and reduction of transport emissions. With the help of a transport management software of the WSD, transport-related emissions can be recorded more precisely in the future. It supports well-founded decisions in the selection of sustainable transport options, enables the comparison of routes according to emissions, delivery times and costs, and increasingly creates transparency about logistics emissions. Alternative, lower-emission vehicle types and the optimisation of vehicle utilisation additionally contribute to increasing efficiency and reducing emissions. LCS can rely almost exclusively on primary data from its service providers. Through localisation (both in supplier selection and in production proximity to customers), the division works continuously to optimise transport emissions.

Due to the high number of employees worldwide, a relevant share of Scope 3 emissions also arises in the area of employee commuting. LEONI therefore offers organised bus transport to the production sites in various countries. This makes commuting easier for employees and at the same time supports a more efficient and lower-emission journey to work.

E1 Climate Change

METRICS AND TARGETS

E1-4 – Targets Related to Climate Change Mitigation and Adaptation

In 2025, the relevant Scope 3 emissions were comprehensively calculated for the first time. The expansion of the data base and the emission categories taken into account led to a significant increase in the reported emissions.

Against this background, LEONI's SBTi commitment and the strategic partnership with Luxshare, the existing climate targets for Scope 1, Scope 2 and Scope 3 are currently being revised. The aim is to adapt the climate targets to new regulatory requirements, current scientific findings and future joint objectives. In this context, the base year is also expected to be adjusted in order to ensure a consistent and robust comparability of the emissions development.

Until the final definition and publication of the revised climate targets, the previously defined targets remain valid. The updated climate targets are expected to be available at the end of 2026 and will be reported accordingly.

In addition, the Corporate Carbon Footprint was externally verified for the first time in 2025, and the emissions data were verified. The verification was carried out as part of a limited assurance review. The preparation of the greenhouse gas inventory is based on the Greenhouse Gas Protocol (GHG Protocol), the internationally recognised standard for the quantification and reporting of greenhouse gas emissions. The review was carried out on the basis of the ISO 14064-3 standard, which defines internationally recognised requirements and guidelines for the validation and verification of greenhouse gas reports.

Own operations

LEONI pursues climate targets to reduce its direct GHG emissions (Scope 1) as well as its indirect energy-related emissions (Scope 2). Compared with the base year, these emissions are to be reduced by 17 % by 2025 and by 38 % by 2030. In the long term, a reduction of all emissions across all scopes (1–3) by 90 % by 2050 is targeted. With regard to climate neutrality, a target horizon of 2035 to 2040 is defined for Scope 1 and 2; across all scopes, climate neutrality is to be achieved by 2045. In the area of the electricity used, LEONI aims to increase the share of renewable energy in the electricity used to 100 % by 2030.

Along the value chain

LEONI pursues the goal of achieving climate neutrality across all scopes (Scope 1, 2 and 3) by 2045. In addition, emissions in Scope 1-3 are to be reduced by 90 % by 2050[3]. The relevant Scope 3 categories of the respective divisions are taken into account (cf. E1-6).

To actively manage supply-chain emissions, LEONI's WSD business unit pursues concrete supplier targets:

- By 2027, 85 % of direct production suppliers, measured by purchasing volume, are to have their own targets for reducing greenhouse gas emissions. In addition, by 2027 at least 25 % of these suppliers are to cover more than 80 % of their electricity demand from renewable energy.
- A further material-specific target concerns the CO_2 footprint of copper: by the end of 2030, 100 % of the copper used in wiring harnesses for battery electric vehicles (BEV) and hybrid vehicles (HEV) in the EMEA region is to have a CO_2 footprint of no more than 2.1 kg CO_2e per kg of copper at wire-rod level.

In 2025, LEONI did not carry out any projects to reduce greenhouse gases financed through carbon credits and does not currently apply an internal carbon pricing system.

[3] As the Scope 3 GHG emissions inventory is being expanded, new targets are currently under development. Consequently, the previously reported target of reducing Scope 3 GHG emissions by 10 % by 2025 and by 23 % by 2030 will no longer be pursued.

E1 Climate Change

METRICS AND TARGETS

E1-4 – Targets Related to Climate Change Mitigation and Adaptation

Table 8 Scope 1, 2 and 3 reductions compared with the previous year[4]

	Unit	LEONI Group		AG/WSD		LCS	
		2024	2025	2024	2025	2024	2025
GHG emissions Scope 1 and 2 (market-based)	t CO_2e	102,560	70,106	65,780	57,025	36,780	13,082
Percentage reduction of GHG emissions compared with base year	%	-45	-62	-	-	-	-
Absolute reduction of GHG emissions compared with base year	t CO_2e	-83,736	-116,190	-	-	-	-
Percentage reduction of GHG emissions compared with previous year	%	-32		-13		-64	
Absolute reduction of GHG emissions compared with previous year	t CO_2e	-32,453		-8,755		-23,698	

	Unit	LEONI Group		AG/WSD		LCS	
		2024	2025	2024	2025	2024	2025
GHG emissions Scope 1-3 absolute (market-based)[5]	t CO_2e	1,005,623	2,272,207	334,087	1,319,925	671,536	952,282
Percentage reduction of GHG emissions compared with base year	%	+25	+182	-	-	-	-
Absolute reduction of GHG emissions compared with base year	t CO_2e	+ 200,804	+ 1,467,388	-	-	-	-
Percentage reduction of GHG emissions compared with previous year	%	+126		+295		+42	
Absolute reduction of GHG emissions compared with previous year	t CO_2e	+1,266,584		+985,838		+280,746	

4 Emissions are reported excluding intra-group transactions in order to avoid double counting.
5 GHG emissions were only partially accounted for prior to 2025. Since 2025, the relevant categories have been calculated (see ESRS E1-6). A new base year is currently being established.

E1 Climate Change

METRICS AND TARGETS

E1-4 – Targets Related to Climate Change Mitigation and Adaptation

Table 9 E1-4 – Targets related to climate change mitigation and adaptation

Target description		Base year incl. reference value		Value 2025		
Relevant division				LEONI Group	AG/WSD	LCS
LEONI Group	Reduction of Scope 1 and 2[6] emissions from the base year by 17 % by 2025.	2021	Group: 186,296 t CO_2e[7]	- 62 %	-	-
LEONI Group	Reduction of Scope 1 and 2[6] emissions from the base year by 38 % by 2030.	2021	Group: 186,296 t CO_2e[7]	- 62 %	-	-
LEONI Group	Reduction of Scope 1 to 3 emissions from the base year by 90 % by 2050.	2021	Group: 804,819 t CO_2e[8]	+182 %[8]	-	-
LEONI Group	The renewable share of the electricity used is to be 80 % by 2025.	2021	Group: < 25 %	61.1 %[9]	38.8 %[9]	85.6 %
LEONI Group	The renewable share of the electricity used is to be 100 % by 2030.	2021	Group: < 25 %	61.1 %[9]	38.8 %[9]	85.6 %
LEONI Group	Achievement of climate neutrality (Scope 1 and 2) by 2035-2040.	2021	Group: 186,296 t CO_2e[7]	Not achieved	Not achieved	Not achieved
LEONI Group	Achievement of climate neutrality (Scope 1 to 3) by 2045.	2021	Group: 804,819 t CO_2e[8]	Not achieved	Not achieved	Not achieved

[6] The target definition includes Scope 2 emissions on a market-based basis.
[7] The comparability of Scope 1 and Scope 2 GHG emissions is partially limited due to site closures and site openings. A new base year is currently being established.
[8] Scope 3 GHG emissions were only partially accounted for in 2021 and were subsequently supplemented and expanded in the following years. Since 2025, the relevant Scope 3 categories have been quantified (see ESRS E1-6). A new base year is currently being established.
[9] The target was not fully achieved in 2025 due to the initial introduction of Renewable Energy Certificates (RECs), the implementation of new processes, and site transitions that were only completed towards the end of the year. Implementation will continue in 2026, and achievement of the target is expected.

E1 Climate Change

METRICS AND TARGETS

E1-4 – Targets Related to Climate Change Mitigation and Adaptation

Table 9 E1-4 – Targets related to climate change mitigation and adaptation

Target description		Base year incl. reference value		Value 2025		
Relevant division				LEONI Group	AG/WSD	LCS
AG/WSD	By 2030, 100 % of the copper used in wiring harnesses for BEVs and HEVs in EMEA is to have a CO_2 footprint of ≤ 2.1 kg CO_2e/kg Cu at wire-rod level.	2025	Newly defined in 2025	-	2.8 CO_2e/kg Cu PCF wire rod	-
AG/WSD	By 2030, 100 % of the copper used in wiring harnesses in EMEA is to have a CO_2 footprint of ≤ 2.1 kg CO_2e/kg Cu at wire-rod level, with ≥ 40 % recycled copper used in the wire rod.	2025	Newly defined in 2025	-	2.8 CO_2e/kg Cu PCF wire rod	-
AG/WSD	By 2027, 85 % of direct production suppliers, measured by purchasing volume, are to have their own targets for reducing greenhouse gas emissions.	2025	Newly defined in 2025	-	80.35 %	-
AG/WSD	By 2027, at least 25 % of direct production suppliers, measured by purchasing volume, are to cover more than 80 % of their electricity demand from renewable energy.	2025	Newly defined in 2025	-	21.85 %	-

E1 Climate Change

METRICS AND TARGETS

E1-5 – Energy Consumption and Mix

The following table presents the energy consumption of the LEONI Group for the year 2025 and breaks it down by energy source into fossil, nuclear and renewable energy sources. It comprises both the total energy consumption and its breakdown into individual consumption categories, including fuels, purchased energy and self-generated renewable energy. In addition, the respective shares of fossil, nuclear and renewable energy sources in the total energy consumption are shown.

Table 10 E1-5 – Energy consumption and mix

2025	Unit	LEONI Group	AG/WSD	LCS
(1) Total fossil energy consumption (MWh) (sum of rows 2 to 6)	MWh	181,556	130,356	51,200
Share of fossil sources in total energy consumption	%	47.6	60.3	31.0
(2) Fuel consumption from coal and coal products	MWh	0	0	0
(3) Fuel consumption from crude oil and petroleum products	MWh	14,755	12,627	2,127
(4) Fuel consumption from natural gas	MWh	55,886	26,815	29,071
(5) Fuel consumption from other fossil sources	MWh	0	0	0
(6) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	110,915	90,913	20,002
(7) Consumption from nuclear sources	MWh	0	0	0
Share of consumption from nuclear sources in total energy consumption	%	0	0	0
(8) Total renewable energy consumption (sum of rows 9 to 11)	MWh	200,061	85,843	114,218
Share of renewable sources in total energy consumption	%	52.4	39.7	69.0
(9) Fuel consumption for renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc,)	MWh	5,111	5,111	0
(10) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	189,421	75,297	114,124
(11) Consumption of self-generated renewable energy that is not fuel	MWh	5,529	5,434	94.3
Total energy consumption	**MWh**	**381,617**	**216,199**	**165,418**

E1 Climate Change

METRICS AND TARGETS

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

The following tables provide an overview of the company's Scope 1, Scope 2 and relevant Scope 3 emissions. In addition, the biogenic GHG emissions are reported, which are not part of Scope 2 or Scope 3. Furthermore, the underlying calculation methods are explained, and it is described which Scope 3 categories were classified as not relevant.

Table 11 E1-6 Scope 1, 2 and 3 emissions[4]

2025	Unit	LEONI Group	AG/WSD	LCS
Scope 1 emissions				
Gross Scope 1 GHG emissions	t CO_2e	16,757	10,563	6,194
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes	%	0	0	0
Scope 2 emissions				
Location-based gross Scope 2 GHG emissions	t CO_2e	121,969	64,343	57,627
Market-based gross Scope 2 GHG emissions	t CO_2e	53,349	46,462	6,887
Scope 3 emissions				
1 Purchased goods and services	t CO_2e	1,408,804.97	933,822.70	474,982.27
2 Capital goods	t CO_2e	29,719.14	24,779.61	4,939.53
3 Fuel- and energy-related activities (not included in S1 or S2)	t CO_2e	29,703.61	18,081.32	11,622.30
4 Upstream transportation and distribution	t CO_2e	115,332.05	98,769.12	16,562.93
5 Waste generated in operations	t CO_2e	17,629.76	11,747.02	5,882.73
6 Business travel	t CO_2e	8,259.92	7,051.78	1,208.14
7 Employee commuting	t CO_2e	103,337.73	99,981.67	3,356.05
9 Downstream transportation	t CO_2e	5,865.17	-[10]	3,196.45
10 Processing of sold products	t CO_2e	353,688.23	-[11]	353,688.23
12 End-of-life treatment of sold products	t CO_2e	129,759.90	68,666.71	61,093.19
Total Scope 3 emissions	t CO_2e	2,202,100.48	1,262,899.95	939,200.53
Total GHG emissions				
Total GHG emissions (location-based)	t CO_2e	2,340,827	1,337,806	1,003,021
Total GHG emissions (market-based)	t CO_2e	2,272,207	1,319,925	952,282

4 Emissions are reported excluding intra-group transactions in order to avoid double counting.
10 No information is currently available for this category at AG/WSD. At present, information is only available for transportation activities organised in-house.
11 This category is not material for AG/WSD, as wiring systems are further processed without additional manufacturing processes. As a result, no significant additional GHG emissions arise.

E1 Climate Change

METRICS AND TARGETS

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

Table 12 E1-6 Biogenic emissions

2025	Unit	LEONI Group	AG/WSD	LCS
Biogenic emissions – not included in Scope 2	t CO_2e	1,882	1,867	15
Biogenic emissions – not included in Scope 3[12]	t CO_2e	0	0	0

Disclosures on reporting boundaries, calculation methods and calculation tools used

LEONI applies the Control Approach, based on operational control.

Greenhouse gas emissions from Scope 1

The calculation of Scope 1 emissions is carried out for the categories: stationary combustion, mobile combustion, fugitive emissions and self-generated electricity based on primary, predominantly volume-based activity data recorded in LEONI's carbon accounting tool. Data sources include, in particular, energy and fuel invoices, logbooks, maintenance records as well as internal measurement and meter data.

The emissions calculation is carried out by linking the activity data with emission factors from the DEFRA database (Department for Environment, Food and Rural Affairs). In addition, for distance-based calculations, corresponding average consumption factors are applied. For individual refrigerants without available standard values, internal emission databases are used, which are based on manufacturer data from publicly accessible sources. For self-generated electricity from renewable energy, a zero factor is applied. Supplier-specific emission factors are not currently used.

Greenhouse gas emissions from Scope 2

At LEONI, Scope 2 emissions comprise the purchase of electricity from the public grid, from contractually secured renewable energy sources (Power Purchase Agreements (PPA) and Purchased Renewable Energy Certificates (RECs)) and district heating. Data collection is carried out on a volume basis in the carbon accounting tool based on the respective energy consumption or delivery volumes. Primary data sources include, in particular, (electricity) invoices, supply contracts with energy providers, certificates of origin (e.g. RECs, Guarantees of Origin) as well as internal meter data.

The emissions calculation of purchased electricity is carried out using two methods:

- Location-based method: application of average, country- or site-specific emission factors of the electricity grid (based on international data sources such as the IEA).
- Market-based method: use of specific emission factors based on actual electricity supply contracts. If no supplier-specific factors are available, country-specific residual mixes are used as a priority. Only if these are not available is the average grid electricity mix used. For electricity from renewable energy, a zero factor is used.

[12] In principle, no biogenic CO_2 emissions arise within Scope 3 for either AG/WSD or LCS.
Biogenic emissions may only occur in relation to transportation activities; however, these are not considered due to data limitations.

E1 Climate Change

METRICS AND TARGETS

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

Greenhouse gas emissions from Scope 3.1

At LEONI, the Scope 3.1 emissions comprise direct and indirect goods. Direct goods include direct materials (e.g. polymers, cables, metal and electronic components such as copper and plastics); indirect goods include materials and services such as auxiliary materials, maintenance and services. The activity data originate from internal reports, which are further processed in LEONI's carbon accounting tool.

At AG/WSD, the direct goods are aggregated on a spend basis into product and material categories and linked with emission factors from the USEEIO database. At LCS, the direct materials are recorded on a volume basis and, where available, linked with supplier-specific emission factors. Here, supplier-specific emission factors are already available for approximately 90 % of the direct materials.

The indirect goods are calculated in both divisions using the spend-based approach and corresponding emission factors from the USEEIO database.

Greenhouse gas emissions from Scope 3.2

The emissions from capital goods are calculated on the basis of spend-based activity data originating from internal reports of Group Accounting and Reporting. The capital goods considered comprise upstream emissions from the production of fixed assets such as machinery and equipment, buildings, IT equipment and vehicles acquired in the reporting year. The activity data are further processed in LEONI's carbon accounting tool and calculated with emission factors from the EEIO database. Supplier-specific emission factors are not currently used.

Greenhouse gas emissions from Scope 3.3

The category "Fuel- and energy-related emissions" comprises upstream GHG emissions from the provision of energy, including the extraction, production and transport of fuels as well as the upstream emissions of electricity. The calculation is based on primary energy consumption data recorded in LEONI's carbon accounting tool. The emissions are determined by multiplying the respective energy consumption by energy source (e.g. petrol, diesel, natural gas and electricity) with corresponding upstream emission factors. The emission factors originate from the DEFRA and IEA databases. For electricity, including renewable procurement models such as PPAs, the country-specific grid electricity mix is taken into account. Supplier-specific emission factors are not currently used.

E1 Climate Change

METRICS AND TARGETS

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

Greenhouse gas emissions from Scope 3.4

The category "Transportation and distribution (upstream)" comprises emissions from purchased transport and logistics services. At AG/WSD, the underlying activity data are based on financial expenditure for transport and distribution services (spend-based approach). At LCS, both supplier-specific emissions data and activity-based data (kgkm) are used; only warehousing is calculated on a spend basis. The activity data are stored in LEONI's carbon accounting tool and assigned to the respective transport categories (road, sea, air, rail). The emissions calculation is carried out by linking the activity data with emission factors from the EEIO database as well as, in addition, from the DEFRA database. At LCS, primary emissions data from logistics service providers are used where available; otherwise, standardised database factors are applied.

At AG/WSD, no supplier-specific emission factors are currently used; at LCS, approximately 90 % of the emissions are based on supplier-specific primary data.

Greenhouse gas emissions from Scope 3.5

The "Waste" category covers emissions resulting from the disposal and treatment of waste generated during the reporting year. The activity data used are based on waste volumes, differentiated by waste type (e.g. paper, plastics, metals, biomass, residual waste as well as hazardous waste) and disposal pathway (e.g. recycling, incineration, landfill). These data originate predominantly from settlement records of external waste disposal service providers as well as internal documentation. The data are recorded in LEONI's carbon accounting tool. The emissions are calculated by linking the volume-based waste streams with the emission factors from the EPA database (for non-hazardous waste) as well as from the Sphera and MLC databases (for hazardous waste). Supplier-specific emission factors are not currently used.

Greenhouse gas emissions from Scope 3.6

The category "Business travel" comprises emissions from business-related travel by employees. The underlying activity data are based on distances travelled (km), passenger kilometres (pkm) as well as the number of hotel overnight stays. In addition, travel agencies sometimes provide already calculated emission values (kg CO_2e) that can be adopted directly. The data originate from external travel agencies as well as internal travel management systems and are recorded in LEONI's carbon accounting tool. The emissions calculation is carried out predominantly on a distance basis. The emission factors originate from the DEFRA database. Supplier-specific emission factors are not currently used.

E1 Climate Change

METRICS AND TARGETS

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

Greenhouse gas emissions from Scope 3.7

Emissions from the daily commute as well as from activities in the home office are to be assigned to the category "Employee commuting". The activity data used are based on the number of employees per site, the average number of commuting days and remote working days per year, as well as the percentage distribution of the means of transport used (e.g. car, train, bus, aeroplane as well as emission-free options such as bicycle or walking). In addition, average commuting distances per means of transport are taken into account. The data collection is carried out in LEONI's carbon accounting tool and is based on a combination of primary data (e.g. employee numbers, working-time models) and estimated secondary data (e.g. modal split and distances). The emissions calculation is carried out on a distance basis. The emission factors originate from the DEFRA database. In addition, emissions from home office are taken into account, based on assumptions on energy consumption for electricity, heating and cooling, taking regional climate factors into account. Supplier-specific emission factors are not currently used.

Greenhouse gas emissions from Scope 3.9

The category "Transportation and distribution (downstream)" comprises emissions from the transport of sold goods from the company to the customers.

At LCS, the underlying activity data are based on internal reports. Only transports that are not paid for by LCS itself are taken into account. At LCS, the data are processed in the data collection tool and modelled on the basis of sales and shipping information. At LCS, the emissions are calculated by linking the determined tonne-kilometres with emission factors from the DEFRA database. Supplier-specific emission factors are not currently used.

At AG/WSD, no data on downstream transports are currently available, as only self-organised transports are recorded.

Greenhouse gas emissions from Scope 3.10

The category "Processing of sold products" comprises emissions from the energy-related further processing of sold products after sale. At LCS, the activity data used are based on sales data from the LCS Sales Report as well as on investigations into energy consumption carried out by LEONI WSD. In addition, average cable lengths as well as product-related assumptions are taken into account.

At LCS, the data are processed in LEONI's carbon accounting tool and are based on internal reports. In addition, measurements and estimates from an individual customer as well as assumptions on the average cable length and energy consumption are stored. For multi-core cables, product-specific multipliers are applied. Supplier-specific emission factors are not used; only location-based emission factors are applied.

At AG/WSD, the category is not applicable, since wiring systems are integrated into vehicles without additional energy-intensive processing and therefore no material additional GHG emissions arise.

E1 Climate Change

METRICS AND TARGETS

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

Greenhouse gas emissions from Scope 3.12

The category "End-of-life of sold products" contains the emissions from the disposal of sold products after the end of their use. At AG/WSD, the underlying activity data are based on internal reports. By means of qualified assumptions and estimates, the total weight of the sold products is derived and, depending on the division, assigned to the main materials copper, plastics and electronic components.

According to research or an EU study, the whereabouts of many end-of-life vehicles in Europe can only be partially traced. It is therefore not transparent how wiring systems and cable systems are actually treated at the end of their life (e.g. recovery, thermal treatment or landfill). To derive the disposal pathways and the resulting emissions, the "Annual report on the end-of-life vehicle recycling rates in Germany" is used. This provides an annual analysis of the recycling of end-of-life vehicles as well as a breakdown of materials into corresponding disposal pathways (recycling, incineration, disposal). On this basis, the main materials of the products are assigned to the respective disposal pathways. The emissions calculation is then carried out using emission factors from the EPA database.

Regional differences in the end-of-life process cannot therefore be taken into account. Supplier-specific emission factors are not currently used.

Within the Scope 3 accounting, only relevant categories in accordance with the GHG Protocol were taken into account. The category "Upstream leased assets" (Scope 3.8) was not taken into account, as the associated emissions are already recorded in Scope 1 and Scope 2. The category "Processing of sold products" (Scope 3.10) was classified as not relevant for AG/WSD, since wiring systems are integrated into vehicles without additional energy-intensive processing and therefore no material additional GHG emissions arise. The category "Use of sold products" (Scope 3.11) was excluded, since, due to the product characteristics, no direct allocation of energy consumption to LEONI's products is possible. The categories "Downstream leased assets" (Scope 3.13), "Franchises" (Scope 3.14) and "Investments" (Scope 3.15) were likewise assessed as not relevant, since LEONI does not carry out any corresponding business activities. For the category "Transportation and distribution (downstream)" (Scope 3.9), no sufficient information is currently available at AG/WSD; this category is currently taken into account exclusively for LCS.

Table 13 E1-6 Greenhouse gas intensity based on net revenue

2025	Unit	LEONI Group	AG/WSD	LCS
Total greenhouse gas emissions (location-based)	t CO_2e/kEUR	0.44	0.34	0.72
Total greenhouse gas emissions (location-based)	t CO_2e/kUSD	0.42	0.33	0.69
Total greenhouse gas emissions (market-based)	t CO_2e/kEUR	0.43	0.34	0.68
Total greenhouse gas emissions (market-based)	t CO_2e/kUSD	0.41	0.32	0.66

E2 Pollution

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E2.SBM-3 – Impacts, Risks and Opportunities

As part of the materiality assessment, material impacts related to pollution were identified within the company's own operations as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 14 SBM-3 Material impacts identified as part of the materiality assessment – Pollution

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E2 – Pollution										
Pollution in the copper supply chain										
Impacts										
Through the extraction and processing of copper in LEONI's supply chain, pollution of soil, water and air may occur.		●		●	●			●		
Substances of (very high) concern										
Impacts										
Using substances of very high concern, human health and the environment may be endangered if these are absorbed during manufacturing or disposal, for example through vapours, or released into the environment.		●		●	●			●		●

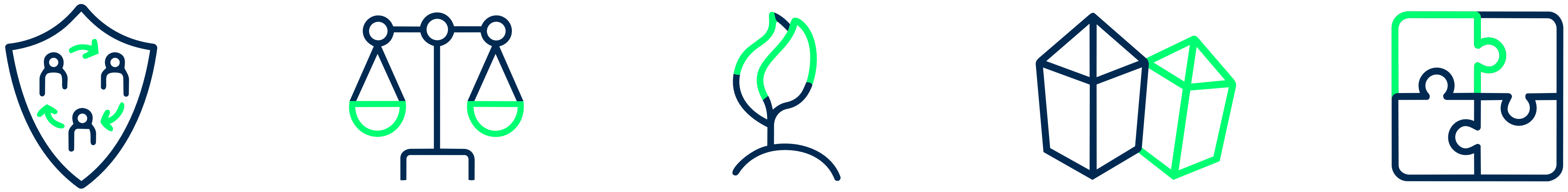
E2 Pollution

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E2-1 – Policies Related to Pollution

Code of Conduct for Business Partners

The Code of Conduct for Business Partners sets out binding requirements for the protection of natural ecosystems and the avoidance of pollution. Business partners are obliged to ensure the protection of natural ecosystems as well as the sustainable use of natural resources and not to support or carry out any activities that contribute to the illegal conversion of natural ecosystems or to illegal deforestation. In addition, requirements for the avoidance of air, water and soil pollution are anchored in these standards. This includes the avoidance of noise emissions and harmful soil changes, the responsible handling of chemicals in operations and products, as well as measures to improve air quality and emissions management. Business partners must also take corresponding due diligence measures for their own supply chain. The Code of Conduct for Business Partners and compliance with it is an integral component of LEONI's supplier relationships.



Ethical Responsibility and Responsible Business Practices

Social Responsibility

Environmental Responsibility

Use of Conflict Minerals

Implementation of Corporate Due Diligence

E2 Pollution

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E2-2 – Actions and Resources Related to Pollution

Membership in the Copper Mark Initiative

The extraction and processing of copper along LEONI's supply chain can, in particular in the case of insufficiently controlled production conditions, lead to environmental pollution. This includes possible contamination of soil and water through mining and processing operations as well as air emissions from energy-intensive smelting and refining.

To counteract these risks, LEONI is engaged as a partner of the voluntary Copper Mark initiative. This initiative pursues the goal of ensuring responsible and sustainable production standards along the entire copper value chain. To this end, copper production sites such as mines, smelters and refineries are reviewed and assessed on the basis of comprehensive sustainability criteria, among other things with regard to environmental management, emissions control and resource conservation.

THE COPPER MARK®

As a processing company without its own mines, LEONI itself cannot obtain Copper Mark certification. Nevertheless, the company relies on close cooperation with suppliers that are certified in accordance with the initiative's standards or provide comparable sustainability evidence. The aim is to systematically reduce environmental pollution in the supply chain and to promote compliance with high ecological standards.

In addition, LEONI actively participates in various working groups of the Copper Mark and is active in the Copper Mark network. There, the company works together with other stakeholders on greater transparency, improved traceability and a continuous improvement of the environmental and social standards in global copper production.

Risk analysis in accordance with the Supply Chain Due Diligence Act (LkSG)

As part of the abstract risk analysis carried out annually, the environmental requirements of the LkSG are systematically taken into account. On the basis of a risk-based approach, direct suppliers are assessed and identified with regard to their potential environmental impacts (cf. ESRS S1-4).

The suppliers identified in the risk analysis process above a certain risk threshold receive a Sustainability Assessment Questionnaire (SAQ) as a mandatory self-assessment measure. The SAQ contains targeted questions on environmental management practices, emissions avoidance as well as measures to reduce pollution along the value chain. It thereby supports the identification of risks as well as the assessment of the environmental performance of selected suppliers. In this way, transparency about environmental practices in the supply chain is created, in order to derive and implement targeted improvement measures together with suppliers on this basis.

E2 Pollution

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E2-2 – Actions and Resources Related to Pollution

Selection of sustainable suppliers and integration of sustainability criteria into procurement

To avoid negative environmental impacts in the supply chain, LEONI strengthens the integration of sustainability requirements into the procurement processes as well as transparency along the value chain. Through the general purchasing conditions, suppliers are obliged to ensure legally compliant as well as ecologically and socially responsible conduct in line with the UN Global Compact and the Code of Conduct for Business Partners.

As part of supplier qualification, new suppliers must provide a self-disclosure that, in addition to commercial aspects, also comprises human rights and environmental criteria in accordance with the LkSG as well as consent to the Code of Conduct of Business Partners. In addition, environmental and occupational safety standards (e.g. ISO 14001, ISO 45001/OHSAS 18001) are requested and regularly reviewed. Environmental criteria are also part of the supplier assessment in this context.

In addition, the transparency of the copper supply chain is continuously increased by systematically recording and evaluating information on the origin and procurement of copper, in particular with regard to recognised certification standards such as Copper Mark, IRMA or comparable initiatives.

Reduction and substitution of Substances of Very High Concern (SVHC)

As part of chemicals management, SVHC are continuously monitored and gradually removed from the materials used. The basis for this is regular reporting via the International Material Data System (IMDS) in order to track the continuously changing candidate list of the European Chemicals Agency (ECHA) and to ensure corresponding updates in the material assessment.

For implementation, suppliers are systematically involved and required to implement defined action plans for the substitution or removal of SVHC. Progress is regularly reviewed and tracked. In addition, there is a continuous exchange with customers in order to ensure transparency about the implementation status and to support a coordinated approach along the supply chain.

E2 Pollution

METRICS AND TARGETS

E2-3 – Targets Related to Pollution

LEONI WSD has defined various targets related to the avoidance and reduction of pollution.

By 2030, full transparency is to be achieved over the share of the copper procured for wiring harnesses that originates from sources certified in accordance with Copper Mark, the Initiative for Responsible Mining Assurance (IRMA) or comparable standards. These standards contain requirements for the avoidance and reduction of air, water and soil pollution as well as for the responsible management of waste and environmental impacts. The improved transparency supports a risk-based management of the supply chain and promotes procurement from responsibly operated sources.

In addition, an SAQ coverage of 95 % and 99 % respectively of the copper volume used in the EMEA and China regions is to be achieved by 2027 and 2030 respectively. The SAQ from Drive Sustainability, provided via the NQC SUPPLIERASSURANCE platform, enables a standardised collection of ESG data on material sustainability topics, including environmental management, environmental impacts and responsible procurement. By increasing the SAQ coverage, LEONI improves transparency about environmental and sustainability risks in the copper supply chain and strengthens the dialogue with suppliers on identified potential for improvement.

By 2027, all parts containing SVHC as defined by ECHA are to be replaced by suitable alternatives. Through a half-yearly review of the ECHA candidate list, it is ensured that new substance-related risks are identified and addressed at an early stage. Since SVHC can have negative impacts on human health as well as on soil, water and air, the target contributes to reducing potential releases of hazardous substances and the associated environmental and health risks.

Table 15 E2-3 – Targets related to pollution

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	By 2030, full transparency is to be achieved over the share of the copper procured for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications.	2024	No transparency	75.03 %
AG/WSD	By 2027, an SAQ coverage of 95 % of the copper volume used in the EMEA and China regions is to be achieved.	2024	83.84 %	92.44 %
AG/WSD	By 2030, an SAQ coverage of 99 % of the copper volume in the EMEA and China regions is to be achieved.	2024	83.84 %	92.44 %
AG/WSD	By 2027, 100 % of parts containing substances classified as substances of very high concern as defined by ECHA are to be removed and replaced. LEONI will also review all ECHA updates on a half-yearly basis.	2025	Newly defined target	< 1 %

E3 Water and Marine Resources

As part of the materiality assessment, the topic of "water and marine resources" was classified as not material. At LEONI, water is used primarily as a cooling medium in production processes, predominantly in closed-loop systems. A significant share of water consumption is attributable to the operation of sanitary facilities, in particular in labour-intensive production areas.

Overall, water consumption in production is comparatively low, as no water-intensive manufacturing processes are used. Against the background of globally increasing water scarcity, changing precipitation patterns and the overuse of water resources, LEONI nevertheless attaches importance to the responsible use of water.

LEONI is committed to reducing the environmental impacts on water from products and processes within the scope of economic viability and technical feasibility. In addition, LEONI's Code of Conduct establishes the improvement of water quality and consumption management as a central principle of conduct. Furthermore, at site level the WSD pursues measures to reduce water consumption as part of the environmental management system in accordance with ISO 14001, in particular in areas with high consumption due to sanitary facilities.

Irrespective of the classification as not material, selected metrics on water consumption are reported below in order to create transparency.

E3 Water and Marine Resources

METRICS AND TARGETS

E3-4 – Water Consumption Metrics

The following overview presents the metrics on the water consumption of the LEONI Group in the 2025 reporting year. In addition, the water source, reuse, use in areas of high water stress as well as the water intensity are reported.

Table 16 E3-4 Water consumption metrics

2025	Unit	LEONI Group	AG/WSD	LCS
Water consumption	m^3	919,838	688,897	230,941
Water from third parties	m^3	721,576	533,710	187,866
Water from own sources	m^3	198,262	155,187	43,075
Total amount of recycled and reused water	m^3	16,117	15,770	347
Total amount of water stored	m^3	9,999	8,185	1,814
Total water consumption in areas of high water stress	m^3	626,179	454,608	171,571
Water intensity	m^3/kEUR	0.17	0.18	0.17

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5.SBM-3 – Impacts, Risks and Opportunities

As part of the materiality assessment, material impacts related to resource use and circular economy were identified within the company's own operations as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 17 SBM-3 Material impacts identified as part of the materiality assessment – Resource use and circular economy

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E5 – Resource use and circular economy										
Resource inflows, including resource use										
Impacts										
Through a high consumption of primary resources, which at LEONI is caused above all by the procurement of copper, damage to nature and ecosystems may occur.	•			•	•			•		
By optimising product design and promoting sustainable and recycled materials, LEONI contributes to the circular economy and thus to the conservation of resources, reduces emissions and prevents negative social and environmental consequences associated with copper mining.	•		•		•			•	•	•
The copper procured by LEONI via suppliers could be extracted under conditions that are problematic from a human rights perspective.		•		•	•			•		
Through the procurement of conflict minerals, the financing of armed conflicts may be supported, which can lead to serious human rights violations.		•		•	•			•		
Resource outflows related to products and services										
Impacts										
Through circular-oriented product design or modular product design, LEONI contributes to the conservation of resources.	•		•		•			•	•	•

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5.SBM-3 – Impacts, Risks and Opportunities

Table 17 SBM-3 Material impacts identified as part of the materiality assessment – Resource use and circular economy

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS E5 – Resource use and circular economy										
Waste										
Impacts										
Through a high volume of non-recycled waste from LEONI's production or other business processes, a waste of resources could arise.		•		•	•				•	
Through a high volume of waste from recycled materials from LEONI's production or other business processes, the circular economy is promoted and resources are conserved.	•		•		•				•	

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5-1 – Policies Related to Resource Use and Circular Economy

The increasing worldwide demand and the limited availability of natural resources represent a significant challenge. LEONI's wiring system and cable production is raw-material intensive, in particular with regard to the demand for copper and plastics. The extraction of these primary resources is often associated with considerable interventions in nature and ecosystems as well as problematic social conditions. To counteract these negative impacts, LEONI pursues a strategy for responsible procurement as well as the reduction of resource consumption through efficient, sustainable and minimised use of materials and the promotion of the circular economy. To this end, LEONI already pays attention to circular-oriented design, material savings and the use of recycled materials during product design. In production, emphasis is placed on resource-efficient procedures, optimised processes and the efficient use of materials. In addition, LEONI relies on comprehensive waste management. In this context, waste volumes are to be systematically reduced, the reuse of materials specifically promoted and, through careful separation of material flows, the recycling rate continuously improved.

HSEE policy

Within the HSEE policy, the reduction of environmental impacts from products and processes, in particular on air, water, soil and biodiversity, is established within the scope of economic viability and technical feasibility. It applies that hazardous substances may only be used where the production processes require it; here the substitution principle applies. Environmental resources and energy are to be used efficiently. Emissions and waste in the company's own production processes are to be avoided, whereby unavoidable production waste should, where possible, be recycled or reused or at least disposed of in accordance with the legal requirements. LEONI strives for reuse and recycling in the individual phases of the product life cycle within the scope of economic viability and technical feasibility. For LEONI, waste avoidance takes precedence over recycling, recovery and disposal.

LEONI Code of Conduct

Within the LEONI Code of Conduct, LEONI commits to continuously improving its environmental performance. To this end, sustainable targets are defined and corresponding measures are set and implemented. The basis for this is internationally recognised management systems. In addition, LEONI has committed to reducing the impacts on the environment through the sustainable use of natural resources. This includes support for waste reduction, among other things through reuse and recycling, as well as the provision of sustainable materials.

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5-1 – Policies Related to Resource Use and Circular Economy

Code of Conduct for Business Partners

For LEONI, the responsible handling of raw materials means setting ecological and social minimum requirements for business partners, reducing the material requirements of products and processes, as well as avoiding and recycling waste, and demanding the same from its business partners. Within the Code of Conduct for Business Partners, business partners are expected to take on ecological responsibility by carrying out activities aimed at reducing their environmental impacts, above all – but not limited to – support for waste reduction, among other things through reuse and recycling, as well as the provision of sustainable materials.

Furthermore, business partners must comply with requirements for the handling of conflict-affected minerals. They must ensure that the regulations on the use of raw materials originating from conflict-affected and high-risk areas (CAHRAs[13]) are strictly observed. They must make appropriate efforts to avoid the use in their products of raw materials that originate from CAHRAs and contribute to human rights violations, corruption, the financing of armed groups or similar negative impacts. The relevant minerals include, among others, tantalum, tin, tungsten, cobalt and the ores from which they are extracted, as well as gold and MICA.

LEONI expects its business partners to comply with the principles of this Code of Conduct for Business Partners as well as the statutory standards, to appropriately address them to the business partners along their supply chain, to ensure compliance with these principles, as well as to consent to a possible review of compliance with these principles by LEONI.

[13] CAHRAs include, inter alia, the Democratic Republic of the Congo, Angola, Burundi, the Central African Republic, Rwanda, South Sudan, Tanzania, Uganda, and Zambia.

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5-2 – Actions and Resources Related to Resource Use and Circular Economy

Responsible procurement

LEONI commits to the responsible procurement of raw materials and attaches great importance to ensuring that business relationships along the supply chain are structured in line with ecological, social and ethical standards. Especially in the copper supply chain, LEONI relies on partnership with the Copper Mark initiative and participation in the Responsible Minerals Initiative (RMI) to ensure that raw materials are procured not only under fair working conditions but also in compliance with ecological standards. Together with relevant suppliers, an action plan is developed in order to gradually remove smelters and refineries from conflict regions from their supply chains or procurement portfolios. In addition, the transparency of the copper supply chain is continuously increased by recording and evaluating information on the procurement of copper from supply chains certified in accordance with the Initiative for Responsible Mining Assurance (IRMA), the Copper Mark or comparable recognised standards.

Product development and regenerative approaches

As part of product development, LEONI implements various measures to promote resource efficiency and the circular economy. The aim is to reduce material consumption, promote the use of sustainable materials and increase the recyclability of products.

Already in the development phase, defined optimisation and design principles are applied in order to minimise material use and product weight. This is done, for example, through the optimisation of conductor cross-sections as well as through design measures for material savings. At the same time, products are developed taking into account their subsequent recoverability. The use of materials that are as homogeneous as possible as well as a modular product structure facilitate disassembly and recycling, thereby supporting the implementation of circular economy principles.

To increase the share of recycled polymers in the plastic parts developed by LEONI, various measures have been implemented in the development and procurement processes. In the engineering environment, "Green Design Rules" were introduced in order to specifically raise the awareness

of development teams for the use of recycled polymer materials and to anchor corresponding material decisions at an early stage in the product creation process. In addition, in the product requirements list for the development of connectors, the use of recycled polymers is expressly promoted and taken into account as an objective. Furthermore, the Product Sustainability Team supports the engineering teams as early as the start of new development projects. This ensures that the use of recycled materials is systematically integrated into product development and supported in technical terms. In addition, regular coordination cycles take place with new as well as existing suppliers in order to identify, further develop and transfer into product design CO_2-optimised solutions with an increased share of recycled polymers.

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5-2 – Actions and Resources Related to Resource Use and Circular Economy

In addition, LEONI promotes the use of renewable and bio-based materials. The use of renewable raw materials helps to reduce the dependence on fossil resources and to lower the GHG emissions associated with raw material extraction. With innovative products such as LIMEVERSE®, LEONI LCS drives forward the development of sustainable solutions. The fully circular product line is based on an innovative insulation material developed by the company's engineers. This material makes increased use of bio-based materials from sustainable and/or renewable raw materials and thereby contributes to the conservation of fossil resources as well as to the reduction of the ecological footprint. The product line was presented for the first time in 2024 and, in the 2025 reporting year, reached important milestones in customer approval and market readiness with the validation of mass-balanced plastics and stranded wires made of 100 % recycled copper.

For the development of optimal solutions, LEONI relies on close cooperation with its suppliers and customers. A continuous exchange as well as targeted awareness-raising measures help to increase the transparency of secondary raw material shares along the value chain. The recording and transfer of corresponding data is carried out via the International Material Data System (IMDS). To further improve transparency, LEONI applies targeted measures. These include, among other things, the regular review and updating of data records as well as the exchange with suppliers on the CO_2 footprint of the products. While a high level of transparency has already been achieved in the EMEA market, challenges still exist in other regions. LEONI addresses these through the use of standardised questionnaires and a structured, open dialogue with its suppliers to consistently implement the requirements for secondary raw materials.

As part of new orders, LEONI determines the PCF for its products. The calculation serves to systematically identify emission hotspots along the product life cycle and to reveal potential for reducing GHG emissions. The results of the PCF analyses feed into the further development of products and processes.

In addition, emissions along the supply chain are assessed to make targeted selection decisions for corresponding suppliers. The PCF data collected is also used to transparently track and communicate progress in reducing environmental impacts. At the same time, it helps to strengthen awareness of sustainable products and climate-related impacts both within the company and towards external stakeholders.

E5 Resource Use and Circular Economy

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

E5-2 – Actions and Resources Related to Resource Use and Circular Economy

In 2025, the following four use cases in the area of product sustainability were implemented or initiated in the WSD. The progress of these measures is regularly tracked and assessed as part of management review meetings.

- Analysis of delivery logistics in Europe using e-trucks (completed): In the reporting year, an analysis of the possible use of e-trucks for OEM transport in Europe was carried out. In this context, economic and infrastructural framework conditions were assessed, among other things. The concept assessment is available and forms the basis for the further examination of possible deployment and implementation options.
- Industrialisation tests for CO_2-reduced cables (completed): For three different product variants, the tests were carried out with positive results.
- Establishment of supply chain partnerships for copper with a high recycled content (in implementation): The aim is to establish long-term cooperations with suppliers to ensure a stable supply of high-quality recycled copper as well as to increase the recycled content along the value chain.
- Collection of PCF data from LEONI suppliers with a coverage of 99 % of the procurement volume (in implementation): PCFs were requested for 99 % of the procurement volume from suppliers. The aim is to build a comprehensive data base for managing and reducing the product-related emissions along the supply chain.

Durability, repair and reuse

LEONI's products are specifically designed for use in vehicles, where, due to the demanding applications, they must be particularly durable and resistant. LEONI's products are therefore manufactured in such a way that they withstand extreme conditions such as temperature fluctuations, vibrations and moisture, thereby ensuring a long service life. Through strict quality requirements and inspections as well as rework at the end of the production lines, defective products are identified and repaired at an early stage in order to minimise waste and resource consumption. In addition, LEONI promotes the take-back of packaging and the use of recycling materials in order to close the loop and optimise resource use.

Waste management

LEONI has a comprehensive waste management system which comprises the structured identification, assessment and handling of all waste types. With regard to the circular economy and the corresponding waste hierarchy, the following principle applies at LEONI: avoidance as far as possible, recovery takes precedence over disposal. The landfilling of waste is to be consistently avoided, whereby implementation depends largely on the respective country-specific circumstances and possibilities. Through improved pre-sorting, the recycling rate is to be specifically increased. Compliance with all relevant laws and regulations on waste management is ensured, and employees in waste management are made aware and trained. LEONI's production sites are certified in accordance with ISO 14001, which ensures a continuous review and improvement of waste management as well as the documentation of all measures, which are reviewed both internally and by independent third parties. In addition, LEONI enters into an active exchange with local disposal and recycling companies in order to identify and leverage site-specific potential. As a concrete example of implementation at site level, the measures of the site in Egypt show how waste reduction can be operationally anchored: Through structured employee training on waste separation and environmental impacts, regular HSEE campaigns as well as on-site risk assessments with relevant stakeholders, material waste sources were identified and a source-based waste separation system was introduced. Systematic monitoring of waste volumes as well as weekly HSEE audits according to the PDCA principle ensure continuous improvement.

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-3 – Targets Related to Resource Use and Circular Economy

As part of its strategy for resource conservation and circular economy, LEONI pursues voluntary concrete targets along the entire value chain – from responsible procurement through regenerative material approaches to waste management.

Responsible procurement

In the area of raw material procurement, LEONI WSD aims to achieve, by 2030, full transparency over the share of the copper procured for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications. In parallel, by the end of 2030, 100 % of the potentially affected suppliers are to confirm that they do not extract or process conflict minerals.

Through the targeted full transparency over the share of certified copper by 2030 as well as the commitment of potentially affected suppliers to exclude conflict minerals, LEONI creates the basis for a risk-based and sustainability-oriented supplier selection. In this way, negative impacts associated with human-rights-problematic extraction conditions, the financing of armed conflicts, as well as environmental and ecosystem damage resulting from copper mining along the upstream value chain are to be prevented or reduced.

Table 18 E5-3 Targets related to resource use and circular economy (Responsible procurement)

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	By 2030, 100 % transparency is to be achieved over the share of the copper procured for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications.	2024	No transparency	75 %
AG/WSD	By the end of 2030, 100 % of the potentially affected suppliers are to confirm that they do not extract or process conflict minerals.	2023	approx. 68 %	98 %

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-3 – Targets Related to Resource Use and Circular Economy

Regenerative approaches

For the use of materials with a reduced CO_2 footprint, LEONI WSD has defined ambitious targets.

By the end of 2030, 100 % of the copper used in its wiring harnesses in the EMEA region is to have a CO_2 footprint of no more than 2.1 kg CO_2e per kg of copper at wire-rod level, whereby at least 40 % recycled copper is to be used in the wire rod. In addition, by the end of 2030, 100 % of the copper used in wiring harnesses for BEVs and HEVs in EMEA is to have a CO_2 footprint of ≤ 2.1 kg CO_2e/kg Cu at wire-rod level.

Furthermore, by the end of 2030, at least 50 % recycled polymers are to be used in the plastic parts developed by LEONI. By the end of 2027, LEONI will also define 10 use cases for product sustainability – including the mechanical recycling of post-industrial (PIR) and post-consumer polymers (PCR) from wiring harness production as well as further product-related sustainability topics. In addition, 100 % transparency in the copper secondary raw material share in the EMEA market is to be achieved by 2025.

Table 19 E5-3 Targets related to resource use and circular economy (Regenerative approaches)

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	By the end of 2030, 100 % of the copper used in wiring harnesses for BEVs and HEVs in EMEA is to have a CO_2 footprint of ≤ 2.1 kg CO_2e/kg Cu at wire-rod level.	2025	Newly defined target	2.8 kg CO_2e/kg Cu at wire-rod level
AG/WSD	By the end of 2030, 100 % of the copper used in wiring harnesses in EMEA is to have a CO_2 footprint of ≤ 2.1 kg CO_2e/kg Cu at wire-rod level, with ≥ 40 % recycled copper used in the wire rod.	2025	Newly defined target	2.8 kg CO_2e/kg Cu at wire-rod level
AG/WSD	By the end of 2030, ≥ 50 % recycled polymers are to be used in the plastic parts developed by LEONI.	2025	Newly defined target	30 %
AG/WSD	By the end of 2027, 10 use cases for product sustainability are to be defined. These include, among others, the mechanical recycling of post-industrial (PIR) and post-consumer polymers (PCR) from wiring harness production as well as further sustainability topics of LEONI products.	2024	Newly defined target	4 use cases
AG/WSD	By 2025, 100 % recording of the secondary raw material share of copper in the EMEA market is to be achieved.	2024	90 %	94 % [14]
LCS	Ongoing 100 % transparency in the secondary raw material share.	2021	Not completed	100 %

[14] The reported coverage rate is based on available data from key suppliers in the EMEA region. The inclusion of additional suppliers and the improvement of data availability are being continuously advanced in order to further enhance transparency.

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-3 – Targets Related to Resource Use and Circular Economy

With the defined targets on regenerative approaches, LEONI pursues the reduction of negative impacts from resource use as well as the promotion of the circular economy along the value chain. The increased use of copper with a reduced CO_2 footprint, recycled copper and recycled polymers is intended to reduce the consumption of primary resources, the associated emissions as well as the negative ecological and social impacts of raw material extraction. At the same time, by promoting recycling processes and increasing transparency about the secondary raw material share, resources are to be conserved and material cycles strengthened.

Waste management

In the area of waste management, LEONI WSD pursues the goal of increasing its recycling rate by 1 % annually. With this target in the area of waste management, LEONI pursues the reduction of negative impacts through waste of resources as well as the promotion of the circular economy within its own operations.

Table 20 E5-3 Targets related to resource use and circular economy (Waste management)

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	The recycling rate is to be increased by 1 % annually.	2024	69 %	67 % [15]

[15] The decrease is primarily attributable to improved data quality and data collection in 2025. Through improved waste segregation and optimisation measures, a long-term improvement in the recycling rate is being targeted.

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-4 – Resource Inflow Metrics

In the production of wiring systems, cable sets and cables, metals such as copper and aluminium as well as plastics, including polyvinyl chloride (PVC), are used in particular. These materials are of central importance for LEONI's business activities, as wiring system and cable production is overall raw-material intensive.

In 2025, a total of 96,000 t of copper including alloys and 32,000 t of PVC including PVC raw materials for the production of compounds were purchased in the LCS. In the WSD (excluding intra-group transactions), a total of an estimated 55,000 t of copper and approximately 32,000 t of plastic – of which primarily PVC, PP and PET derivatives – were procured in the form of processed materials (e.g. cables, cable ties, corrugated tubes)[16].

In order to conserve natural resource inflows and reduce interventions in nature and ecosystems, secondary materials are used in a targeted manner, provided the quality requirements are met. In order to systematically manage and further expand the use of secondary raw materials, LEONI creates transparency about their use in the material flows. The LCS has already achieved full transparency about the secondary raw material share.

The WSD is currently focusing on recording the secondary raw material share of copper in the EMEA market and achieved a transparency level of 94 % for this in the reporting year.

[16] The reported quantities are not yet complete for certain regions due to data availability. The underlying data base will be progressively expanded in the coming years.

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-5 – Resource Outflow Metrics

Products and materials

LEONI offers products, solutions and services for energy and data management in the automotive industry. The value chain ranges from standardised cables through specialty and data cables to highly complex wiring systems and the associated components – from development through to production. The products are specifically developed for use in vehicles and must meet high requirements with regard to safety, quality and service life. Due to the demanding operating conditions, the products are designed for high durability and resistance to temperature fluctuations, vibrations and moisture.

In particular in the area of copper, LEONI pursues the goal of continuously increasing the share of recycled materials in the products, insofar as this is technically feasible. Corresponding requirements and objectives are also passed on by customers along the supply chain to LEONI and its suppliers. At the same time, there are in some cases restrictions, particularly for copper, with regard to the availability and technical processing of secondary copper. LEONI therefore works with suppliers that, in addition to recycling materials, also offer emission-reduced primary copper, for example through the use of renewable energy, more efficient production processes and optimised transport routes.

Waste

As part of the production and business processes, waste arises from the materials used, in particular copper and plastics such as PVC. A large part of the waste generated is recycled and contributes to the circular economy by returning valuable raw materials to the material cycle and thereby conserving primary resources.

For the reporting of the waste metrics, the waste volumes are recorded, differentiated by waste type and disposal pathway, in a central database. The data base consists predominantly of primary data reported directly by the LEONI sites and plausibility-checked on the basis of evidence from external disposal service providers (e.g. settlements). Where no complete primary data is available, the volume determination is carried out on the basis of suitable assumptions and estimates. Sites with a low number of employees are classified as immaterial and are not separately included in the recording. In the estimation methodology, there is a risk that the assumptions made may lead to deviations. The waste metrics were subjected to an independent review as part of the external verification of the Corporate Carbon Footprint (CCF) and are thus externally verified.

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-5 – Resource Outflow Metrics

Table 21 E5-5 Resource outflow metrics

2025	LEONI Group	AG/WSD	LCS
	In tonnes		
Total waste generated	**37,009.48**	**23,746.38**	**13,263.10**
Recovery operations	28,559.45	16,238.81	12,320.64
Hazardous waste through recovery operations	2,169.06	1,438.02	731.04
Preparation for reuse	3.78	3.78	0
Recycling	2,140.58	1,413.38	727.20
Other recovery operations	24.70	20.86	3.84
Non-hazardous waste through recovery operations	26,390.39	14,800.78	11,589.61
Preparation for reuse	755.82	670.16	85.66
Recycling	24,518.20	13,455.63	11,062.57
Other recovery measures	1,068.20	674.89	393.31
Donation of waste (e.g. for social organisations)	48.17	0.11	48.06

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-5 – Resource Outflow Metrics

Table 21 E5-5 Resource outflow metrics

2025	LEONI Group	AG/WSD	LCS
	In tonnes		
Disposal operations	8,450.03	7,507.57	942.46
Hazardous waste through disposal operations	538.29	253.02	285.26
Incineration (with energy recovery)	278.08	33.25	244.83
Incineration (without energy recovery)	83.32	69.97	13.35
Landfilling	46.25	25.34	20.92
Other disposal operations	130.62	124.47	6.15
Non-hazardous waste through disposal operations	7,912.74	7,254.54	657.20
Incineration (with energy recovery)	760.91	711.87	49.04
Incineration (without energy recovery)	184.38	46.27	138.11
Landfilling	6,647.68	6,177.63	470.05
Other disposal operations	318.77	318.77	0

E5 Resource Use and Circular Economy

METRICS AND TARGETS

E5-5 – Resource Outflow Metrics

Table 22 E5-5 Resource outflow metrics (Hazardous and non-hazardous waste)

2025	LEONI Group	AG/WSD	LCS
	In tonnes		
Non-hazardous waste	34,302.13	22,055.32	12,246.81
Hazardous waste	2,707.34	1,691.04	1,016.30

In the reporting period, the total volume at the LEONI Group amounted to 37,010 t and the non-recycled waste to 10,351 t. This corresponds to a share of non-recycled waste of approximately 28 %. Hazardous radioactive substances were not part of the disposal.

The percentage of total waste from company operations that is not disposed of in landfills is approximately 82 % in the LEONI Group, approximately 74 % in AG/WSD and approximately 96 % in LCS.

Non-hazardous waste includes waste types such as paper, metal, plastic, wood, biomass and residual waste. The hazardous waste was waste such as that arising, for example, from the disposal of wire-drawing coolants, electroplating, oil or lubricant waste. The largest share of non-hazardous waste is represented by metallic waste arising in the production area during cable production and further processing into wiring systems. The second-largest share is attributable to residual waste, which, in particular in the WSD area, is due to the high number of employees.

S1 Own Workforce

STRATEGY

S1.SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

As part of the materiality assessment, material impacts related to the company's own workforce were identified within the company's own operations as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 23 SBM-3 Material impacts identified as part of the materiality assessment – Own workforce

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Working conditions										
Impacts										
In some countries and regions, e.g. Tunisia and Morocco, LEONI is a relevant employer, thereby creating secure jobs in particular outside metropolitan areas.	•		•		•				•	
Through worldwide compliance with all applicable wage and salary regulations, including the payment of minimum wages, overtime and additional benefits, as well as compliance with applicable collective agreements and the commitment to fair remuneration that corresponds at least to the statutory minimum wage, LEONI's employees are remunerated appropriately.	•		•		•				•	
Using numerous channels (works council or similar bodies, town halls / employee meetings, internal communication channels, e.g. grievance system, etc.), dialogues are conducted and promoted and thereby possible grievances are brought to attention.	•		•		•				•	
Through the existence of works councils or similar bodies, information, consultation and co-determination of employees are ensured, transparency and a consistent distribution of information are created, enabling efficiency gains.	•		•		•				•	
Due to a lack of employee representation, e.g. by trade unions in the form of collective agreements, inadequate wages and working conditions could arise.		•		•	•				•	
By applying and aligning with collective agreements, appropriate wages and working conditions are ensured, creating clear rules that establish equal conditions for employees and enable efficiency gains.	•		•		•				•	

S1 Own Workforce

STRATEGY

S1.SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

Table 23 SBM-3 Material impacts identified as part of the materiality assessment – Own workforce

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Working conditions										
Impacts										
If parental leave or leave for family reasons is not enabled, disadvantages could arise for employees with caring and parenting responsibilities.		●		●	●				●	
Through an optimal work-life balance, the employment of employees with caring and parenting responsibilities is increased and a higher income is enabled.	●		●		●				●	
Due to optimised occupational safety concepts aligned with international standards and further health-promoting measures, work-related illnesses and accidents at work among LEONI's employees can be prevented and employee health can be promoted.	●		●		●				●	

S1 Own Workforce

STRATEGY

S1.SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

Table 23 SBM-3 Material impacts identified as part of the materiality assessment – Own workforce

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Equal treatment and opportunities for all										
Impacts										
Due to LEONI's business model, the workforce consists of approximately 55 % female employees. For these, workplaces are provided that cannot be offered in the same way in other industries.	●		●		●				●	
A gender equality concept and its consistent implementation can help to avoid the disadvantaging of women and to create a fairer working environment.		●	●		●				●	
Training and future-oriented education and further-training programmes ensure a high level of performance and high-quality work, which promotes the long-term employability of all employees.	●		●		●				●	
Through a lack of accessibility of the working environment, disadvantaging of people with disabilities could occur.		●		●	●				●	
Due to non-compliance with contractual obligations or a lack of remedial measures, LEONI's employees could be insufficiently protected against violence and harassment in the workplace.		●		●	●				●	
Through a lack of (measures to promote) diversity, both applicants and employees could be excluded due to age discrimination or discrimination against ethnic minorities, or could have fewer opportunities for hiring, promotions or pay increases.		●		●	●				●	
By implementing targeted development programmes and promoting diversity in the recruiting process, LEONI ensures that both women and non-German nationals are increasingly represented in management positions.	●		●		●				●	

S1 Own Workforce

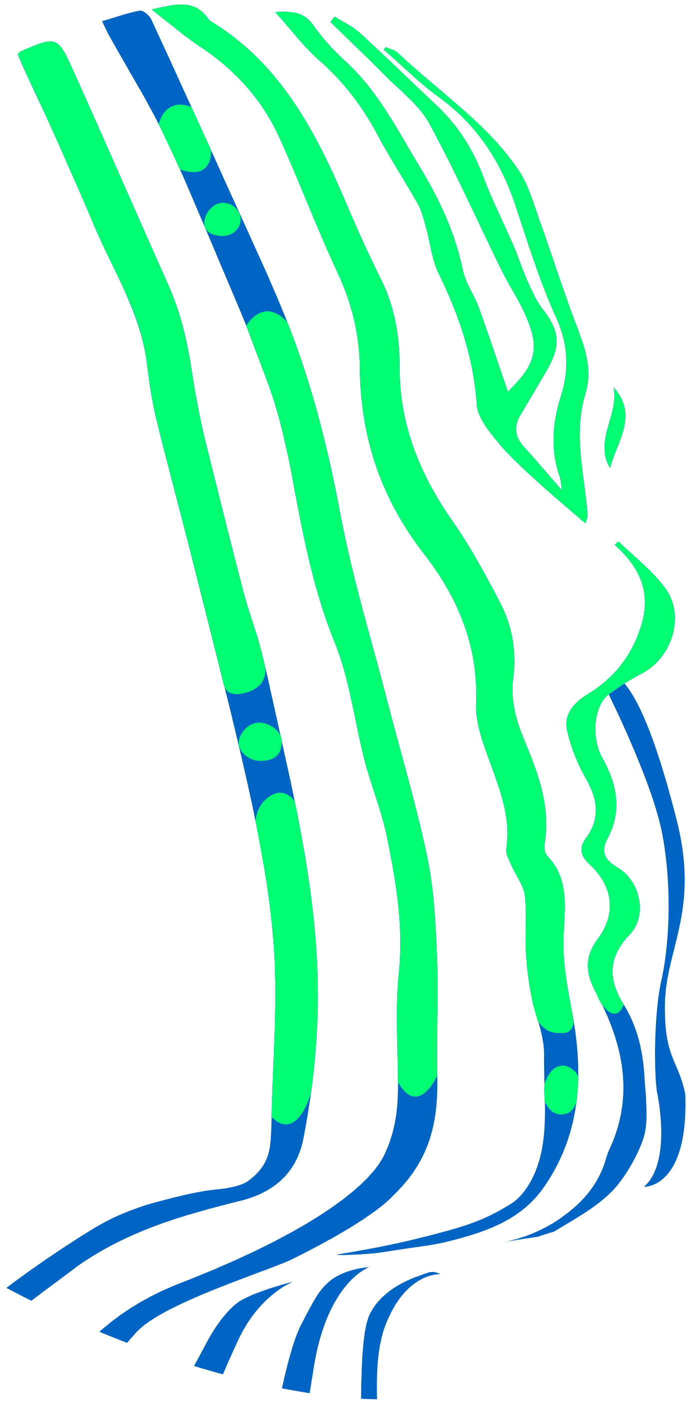
STRATEGY

S1.SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

Table 23 SBM-3 Material impacts identified as part of the materiality assessment – Own workforce

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S1 Own workforce										
Other work-related rights										
Impacts										
Through inadequate controls, unlawful employment of minors could occur.		•		•	•				•	
Inadequate protection mechanisms for employees, for example in the context of contract design, could lead to employees inadvertently entering an involuntary employment relationship.		•		•	•				•	

S1 Own Workforce



MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-1 – Policies Related to Own Workforce

Respecting and protecting human rights is one of the non-negotiable foundations of responsible and sustainably successful business conduct. For this reason, LEONI is committed to upholding human rights and pursues the goal not only of avoiding and sanctioning violations of these rights along the entire value chain, but also of positively influencing the general human rights situation in its markets. In its corporate conduct, LEONI is guided by the following international standards:

- the Universal Declaration of Human Rights of the United Nations,
- the core labour standards of the International Labour Organization,
- the UN Guiding Principles on Business and Human Rights, as well as
- the ten principles of the UN Global Compact.

LEONI has introduced various policies in order to meet both statutory requirements and its own objectives. These serve to identify and reduce material negative impacts on LEONI's own workforce in connection with working conditions, equal treatment and opportunities and other work-related rights, as well as associated risks, and to promote corresponding material positive impacts. In doing so, LEONI expresses its zero-tolerance policy, according to which human rights violations are neither tolerated nor left unsanctioned.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-1 – Policies Related to Own Workforce

LEONI Code of Conduct

LEONI's Code of Conduct forms the binding strategic basis for the responsible treatment of the entire workforce – worldwide, at all levels, including managers and governance bodies. It is directly linked to the five corporate values of care, results orientation, respect, responsibility and collaboration and translates the LEONI Integrity Commitment into concrete conduct requirements. The LEONI Code of Conduct contains chapters on values and integrity, integrity towards society and the environment, integrity in the workplace, integrity and compliance, as well as leading with integrity. It is available in the respective national languages of all LEONI sites.

LEONI is committed to the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, as well as the principles of the UN Global Compact. Any form of child labour, forced or compulsory labour and human trafficking is strictly rejected.

LEONI has a strategy for the prevention of accidents at work that goes beyond the statutory minimum requirements. Occupational safety, health and the environment are an integral part of the overarching sustainability strategy. Compliance with the standards is ensured through internationally recognised management systems; the introduction of ISO 45001 is recommended at all sites. All employees are integrated into the occupational health and safety system and are expressly called upon to contribute continuously to occupational safety.

Furthermore, the LEONI Code of Conduct sets out that all employees are treated with dignity and respect. No one may be disadvantaged or harassed on the basis of characteristics such as origin, gender, religion, disability, age or sexual orientation. LEONI provides equal opportunities and equal treatment, actively promotes diversity and is committed to the principle of "equal pay for equal work" as well as to freedom of association and the right to collective bargaining.

Potential violations can be reported confidentially and anonymously via the Integrity Platform. LEONI explicitly protects whistleblowers from retaliation. Each case is reviewed individually and fairly. Further points of contact include the Chief Compliance Officer, Human Resources representatives, and employee representatives.

Compliance with the LEONI Code of Conduct is mandatory for all employees. Managers are expected to lead with integrity and act as role models.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-1 – Policies Related to Own Workforce

Policy Statement on Respect of Human Rights and the Environment

The Policy Statement on Respect of Human Rights and the Environment provides the framework for protecting and promoting the rights of the company's own employees. It covers topics such as fair working conditions, occupational health and safety, appropriate remuneration, equal treatment, non-discrimination, and freedom of association. To implement these commitments, LEONI has established a risk management system with regular risk analyses, preventive and remedial measures, as well as a grievance mechanism. The declaration therefore serves as the basis for identifying and managing work-related and human rights-related risks and impacts on the company's own workforce.

UK Modern Slavery Act Statement

The statement on respect for human rights pursuant to the UK Modern Slavery Act describes LEONI's strategic approach to preventing forced labour, human trafficking and modern slavery within its own workforce and along the supply chain. It is based on the requirements of the Modern Slavery Act 2015 and forms part of the overarching human rights risk management system.

To implement this strategy, LEONI relies in particular on risk analyses, binding codes of conduct and supplier standards, training, and a whistleblowing system. The document therefore serves to identify, prevent and mitigate human rights risks in the workplace and supports compliance with fundamental labour and human rights standards within LEONI's own workforce as well as in the upstream and downstream value chain.

Policy on Human Rights and Working Conditions

In this policy, LEONI ensures compliance with applicable labour and social standards and is committed to providing safe and healthy working conditions. This includes the prevention of occupational accidents and work-related illnesses, the promotion of physical and mental health, and the provision of appropriate protective measures.

LEONI is committed to fair remuneration, reasonable working hours, and compliance with statutory and collectively agreed requirements. In addition, the company respects freedom of association and the right to collective bargaining.

The promotion of equal opportunities, diversity and inclusion is an essential part of the corporate culture. Any form of discrimination, harassment or inappropriate treatment is not tolerated. Employees are treated equally regardless of gender, age, origin, religion, disability or sexual orientation. Through training and development measures, LEONI supports the long-term employability and personal development of its employees.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-2 – Processes for Engaging with Own Workforce and Workers' Representatives about Impacts

LEONI promotes an open and trusting dialogue with its employees and respects the right to freedom of association as well as to collective bargaining. Employees can raise their concerns and reports at any time via their managers, Human Resources or other internal points of contact, without fear of disadvantages or retaliation. In addition, various reporting channels, including an anonymous whistleblower system, are available. Reports and concerns are reviewed by the responsible functions and contribute to the continuous improvement of measures and processes.

Work-related topics such as health and safety, working conditions, equal opportunities as well as education and training are supported and regularly reviewed by the centrally and locally responsible Human Resources functions. LEONI acknowledges the importance of dialogue with workers' representatives and supports the exercise of the participation and co-determination rights provided for by law.

LEONI conducts regular employee surveys to understand the expectations and interests of its own workforce. In addition, regular "town halls", works meetings and similar informational events take place at the various plants.

LEONI PROMOTES AN OPEN AND TRUSTING DIALOGUE WITH ITS EMPLOYEES AND RESPECTS THE RIGHT TO FREEDOM OF ASSOCIATION AS WELL AS TO COLLECTIVE BARGAINING.

EMPLOYEES CAN RAISE THEIR CONCERNS AND REPORTS AT ANY TIME VIA THEIR MANAGERS, HUMAN RESOURCES OR OTHER INTERNAL POINTS OF CONTACT, WITHOUT FEAR OF DISADVANTAGES OR RETALIATION.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-3 – Processes to Remediate Negative Impacts and Channels for Own Workforce to Raise Concern

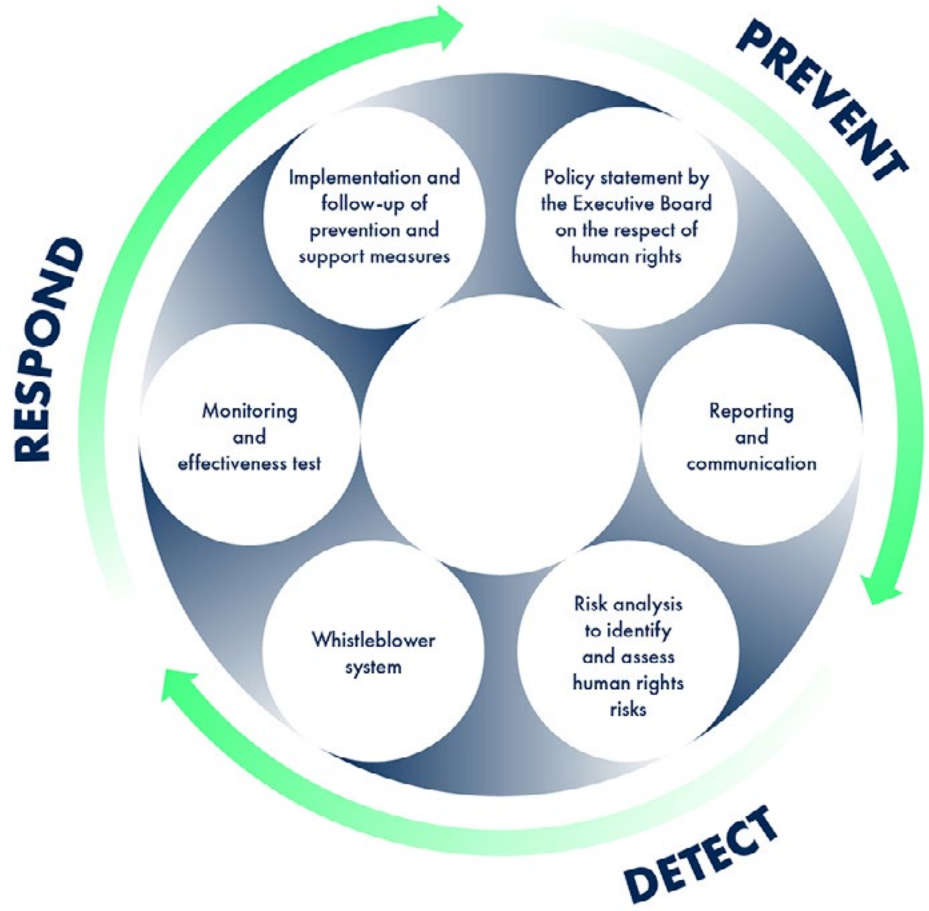
LEONI has introduced various procedures to prevent or remediate material negative impacts on its own workforce. In addition, the company provides its own workforce and external persons with several channels through which concerns and complaints can be raised.

HSEE Management System

The internal HSEE management system forms the basis for a uniform minimum standard in the areas of occupational safety, health protection, environment and energy within the entire LEONI Wiring Systems Division. Among other things, it incorporates the requirements of the occupational health and safety management system in accordance with the ISO 45001 standard. An essential component of the management system is an established procedure for reporting, documenting and analysing accidents at work, near-misses and other safety-relevant incidents. This serves to identify causes and to initiate suitable measures for remediation and prevention. For this purpose, easily accessible reporting channels are available to all employees. Managers are required to forward reported or observed incidents to the HSEE department without delay, so that they can be reviewed promptly and appropriate measures can be taken. In this way, LEONI ensures that negative impacts on its own workforce are systematically addressed and continuously reduced.

LEONI Compliance Management System (CMS)

All business activities of the LEONI Group and its employees must be in line with statutory regulations, LEONI's Code of Conduct and further internal policies and requirements. The CMS supports the effective implementation of these external and internal requirements and defines minimum requirements for all internal compliance-relevant processes. It is structured according to the principles "Prevent – Detect – Respond".



Compliance at LEONI is managed group-wide by the Chief Compliance Officer and, in countries with LEONI sites, by Regional Risk & Compliance Officers for Americas, Asia, DACH and EMEA regions. Since July 2025, LCS has assigned its own dedicated Compliance Officer. Preventive compliance activities, regular monitoring, the secure reporting channels for suspected misconduct via the LEONI Integrity Platform, and the consistent investigation of potential misconduct contribute to the effectiveness of the Compliance Management System at LEONI.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-3 – Processes to Remediate Negative Impacts and Channels for Own Workforce to Raise Concern

The CMS also provides the framework for managing human rights and environmental due diligence obligations. This framework systematically identifies potentially adverse impacts of corporate conduct on the human rights of potentially affected persons. In addition to the supply chain, this includes in particular the employees in the company's own operations. This risk analysis is conducted regularly for existing business activities as well as on an ad hoc basis in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act). Since 2023, LEONI has carried out internal risk analyses within the framework of the Human Rights Risk Assessments at least once a year for 100 % of its sites. In doing so, all topic areas of the LkSG are reviewed. An appointed Human Rights Officer monitors the human rights risk management and, together with the responsible specialist department, reports to the Management Board on the status of human rights risks and the risk-mitigating measures (cf. ESRS S1-4).

Whistleblower system

LEONI has a grievance mechanism that enables employees as well as external persons to report possible cases of misconduct easily and confidentially. Various reporting channels are available for this purpose, which ensure secure communication. The LEONI Integrity Platform is a group-wide electronic reporting system that offers employees, (employees of) customers and business partners – also in anonymised form – the possibility to report compliance risks, misconduct and the suspicion of compliance violations and/or criminal or non-compliant conduct by superiors and employees ("report"). In addition, reports can also be submitted via all other communicated contact channels within LEONI. All reports are investigated and – where the suspicion is confirmed – sanctioned accordingly. The company promotes an open reporting culture and ensures that employees can submit reports without fear of disadvantages or reprisals.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

Sustainability, with its ecological and social interdependencies, is of high importance to LEONI and is therefore the responsibility of top management. This forms the basis for strategic, forward-looking and consistent human resources management. The aim is to create a constructive and motivating working environment in which employees are supported, can develop further and take on responsibility for demanding tasks. LEONI is committed to ensuring that its business practices do not cause or contribute to any material negative impacts on the company's workforce. To this end, LEONI draws on various foundational documents, policies and management systems. In doing so, LEONI is guided by national and international standards in order to ensure compliance with human rights, including the rights of employees, in its own business activities. In the reporting year, various measures were implemented, which are to be considered ongoing.

An essential component of LEONI's due diligence is the knowledge of potentially and actually adverse human rights risks and impacts of corporate conduct on potentially affected persons along the entire value chain. Within the framework of the risk analysis under the LkSG, LEONI identifies and prioritises relevant human-rights- and environment-related risk areas as well as potentially affected persons from its own business area and direct business relationships by means of established processes. This includes, in particular, a structured risk analysis by means of which LEONI systematically examines at which LEONI sites an increased risk of possible human rights violations or environmental damage could occur.

The following topics are part of the risk analysis:

- Child labour
- Forced labour
- Health and safe working conditions
- Freedom of assembly and association; right to collective bargaining
- Discrimination and harassment; equal opportunities
- Unlawful withholding of an adequate wage
- Environmental impairments
- Unlawful eviction and confiscation of resources which secure livelihoods
- Engagement or use of private or public security forces

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

In the risk analysis within the company's own business area, the risks (level of risk after taking into account the effects of all existing controls as well as measures and their effectiveness) are identified, weighted and prioritised by means of a qualified assessment at 100 % of LEONI sites worldwide. This risk analysis is carried out annually as well as on an ad hoc basis, in order to be able to identify potential risks of human rights violations even better in future. In doing so, the severity of the risk as well as its probability of occurrence are determined.

In order to meet its due diligence obligations for safeguarding human rights, LEONI relies on various preventive measures in its own business area as well as at direct suppliers. The overriding aim is to protect potentially affected persons and to detect, prevent or at least minimise adverse human rights and environmental impacts.

These measures are particularly relevant for effective risk management, for example through the optimisation of reporting and information exchange as well as awareness-raising measures. In addition, LEONI has the conformity of its internal processes regularly confirmed by external auditors. These include, for example, certification in accordance with ISO 14001 (environmental management system) and ISO 45001 (occupational health and safety management system).

Violations of human rights or fundamental labour standards are not tolerated by LEONI. The aim is to identify potential negative impacts at an early stage, to address them appropriately and to avoid them through continuous improvement measures.

LEONI has implemented various types of preventive measures for its own business area and expanded them on the basis of the risk analyses. These include, for example:

- Regular review and update of the internal LEONI Code of Conduct
- Regular review and corresponding update of the Policy on Human Rights and Working Conditions
- Compliance and sustainability standards for suppliers, including specific processes and requirements for high-risk suppliers
- Contractual assurances relating to sustainability and human rights, which are implemented in all standard contracts
- Group-wide implemented whistleblower system, including procedural instructions
- Updates to the Compliance Management System
- Training for employees and business partners and other local awareness-raising measures

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

Working conditions

At the Tunisia location, for example, with more than 27,000 employees, LEONI is the country's largest private employer and has a long-standing industrial presence with several sites. In this role, the company creates stable and regular employment opportunities, particularly outside urban centres, and thereby makes an important contribution to local economic and social development. In order to further strengthen this positive impact, LEONI continuously promotes attractive working conditions and the long-term retention of its employees. These include comprehensive health and social benefits, among them medical care services as well as programmes to promote health and well-being. In addition, LEONI supports the reconciliation of work and family life through flexible working models and company childcare offerings.

LEONI is also committed to fair and appropriate remuneration. The company complies worldwide with all applicable statutory and collectively agreed regulations on wages and salaries, including minimum wages, overtime compensation and special benefits. LEONI expressly commits to the principle of "equal pay for equal work" and ensures that remuneration corresponds at least to the respective applicable statutory requirements.

A further component of good working conditions is social dialogue. At LEONI, this is actively promoted through a wide range of communication and participation formats in order to ensure trusting and cross-site collaboration. These include regular town hall meetings, digital feedback and complaint channels as well as further internal communication platforms. In addition, LEONI supports collaboration with works councils, trade unions and other workers' representatives and strengthens these through early and transparent involvement in relevant topics and decision-making processes. This ensures that the interests of employees are appropriately taken into account and that constructive dialogue takes place between employees and company management.

Health protection and safety

To strengthen health protection and occupational safety, LEONI relies worldwide on various awareness-raising and preventive measures. In the WSD, this includes the introduction of a system for reporting near-misses in order to identify potential hazards at an early stage and to derive suitable countermeasures. In addition, the "One Minute for Safety" initiative was established, in which short safety briefings take place before each shift in order to continuously strengthen employees' safety awareness. To convey safety-relevant content clearly, easily understandable safety videos are also used, which support the global training.

In addition, LEONI regularly conducts HSEE Gemba walks. These are structured walkthroughs directly at the workplace, in which managers, together with employees, identify potential risks, review safety standards and derive concrete improvement measures.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

In addition, health and occupational safety projects are implemented annually at the sites in order to promote the continuous improvement of occupational health and safety, to systematically integrate occupational safety into local site practice and to specifically address safety-relevant risks.

A few examples of health and occupational safety projects are described below.

In 2025, these included the participation of the WSD sites in "World Health and Safety Day", information campaigns on health risks and prevention topics, among them tobacco use prevention, obesity prevention, the prevention of cardio-vascular diseases as well as the early detection of breast and prostate cancer. Furthermore, the importance of a balanced diet as well as regular physical activity was highlighted. The measures were disseminated via internal communication media. In addition, the company offered flu vaccinations in order to strengthen the health provision of the workforce.

Furthermore, awareness campaigns were carried out in the WSD on the occasion of relevant health days, including "Pink October" to raise awareness of breast cancer, World AIDS Day as well as blood donation drives. In addition, a training day on emergency management was carried out in order to raise employees' awareness of appropriate reactions and behaviour in emergency situations and to strengthen their ability to act in the event of an emergency.

To accommodate the increased temperatures in summer, an air-conditioned break room for production employees was created at the LCS site in Hungary. This room enables employees to acclimatise under cooler conditions during breaks and thus to prevent heat-related strain. At the LCS site in Mexico, a "Hydration Campaign" was carried out, which aimed to raise employees' awareness of adequate fluid intake at high ambient temperatures and to actively support them in counteracting health risks caused by heat. In addition, at the LCS site in Turkey, training measures in the area of occupational safety were expanded through the use of virtual reality technology. Employees were trained in the topics of firefighting, handling chemical spills as well as working at heights.

In 2025, LEONI offered its employees its own medical care services at approximately 90 % of its sites.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

A central component in promoting the health protection and safety of employees is the group-wide introduction and further development of an occupational health and safety management system in accordance with ISO 45001. Within the framework of the WSD HSEE strategy 2025, it was defined that all production sites with a production duration of more than two years are to be mandatorily certified in accordance with ISO 45001. The proportion of certified sites is collected and reported group-wide on an annual basis. The target was communicated to and anchored at Management Board level within the framework of a Board Strategy Meeting.

An essential requirement of ISO 45001 is also the carrying out of hazard assessments. The aim is to systematically identify hazards and strains, to assess risks in relation to health and safety and to define suitable protective measures. At LEONI, the assessment runs as an ongoing process. It is initially carried out, for example, when machines, equipment, processes and layouts are approved. In addition, compliance is reviewed within the framework of safety walks and audits and reassessed in the event of significant changes, whereby 100 % of sites are obliged to carry out hazard assessments.

Equal treatment and equal opportunities for all

LEONI is committed to providing equal opportunities for all employees regardless of gender, nationality, age, cultural background or other personal characteristics. Appointments to leadership positions, talent identification, development opportunities and promotion decisions are based on qualifications, performance and potential. Transparent people processes, fair assessment standards, and a culture of inclusion and respect help remove barriers to equal career advancement opportunities. Diversity is recognized as a key driver of innovation, collaboration and sustainable business success.

To support these principles, LEONI has implemented a range of initiatives. These include leadership training and awareness programs as part of its revised leadership development framework, designed to foster inclusive leadership behaviour, reduce unconscious bias, and strengthen a culture of mutual respect and belonging. These efforts are complemented by learning opportunities that promote intercultural competence, including a digital learning and knowledge platform, as well as dedicated leadership training programs that raise awareness of intercultural collaboration, particularly when working with China. In addition, LEONI offers flexible working arrangements and family-friendly measures that help employees balance their professional and personal responsibilities while supporting their long-term career development.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

By embedding these principles into its people processes and leadership culture, LEONI strives to ensure that all employees have best opportunities to realize their potential and contribute to the company's long-term success. At the same time, these efforts support the achievement of LEONI's diversity targets regarding the representation of women and international leaders.

For LEONI, equal treatment and equal opportunities also mean protection against harassment and violence in the workplace. The internal requirements (LEONI Code of Conduct, Policy on Human Rights and Working Conditions) make clear that any form of inappropriate conduct within the LEONI Group is not tolerated and that appropriate measures are taken where necessary. There is an open corporate culture and a respectful coexistence, promoted in particular by measures that strengthen cohesion also outside of work (such as the carrying out of social projects).

Training and competence development

In order to ensure a high level of performance and high-quality work, LEONI promotes the education and qualification of all employees by hiring, training and promoting them in accordance with their individual abilities. In 2025, LEONI further strengthened the global learning landscape through various measures. This included the introduction of a revised strategic global learning portfolio, comprising Functional Academies for structured, role-based upskilling, career-specific development offerings, global soft-skills programmes as well as measures for culture development and LEONI-specific knowledge. The global Learning Management System (LMS) was further operated and expanded as a central platform and supports worldwide access to learning content, registration, tracking, reporting and KPI monitoring as well as audit and compliance reporting. The Functional Academies were further developed and introduced in pilot areas. In doing so, governance structures with clearly defined roles for global and local content owners were established, and standardised learning architectures and blended-learning formats in the sense of the 70-20-10 model were implemented and prepared for further roll-out. To accelerate the development of learning content, digital authoring tools were introduced that enable subject matter experts to create and localise content themselves and to promote the use of microlearning formats. A globally standardised process for learning and qualification was introduced, comprising a harmonised logic for qualification matrices for all employees and improving transparency, traceability and auditability across all regions. In addition, mandatory compliance e-learnings were revised and harmonised. The measures comprise a uniform repetition structure, improved data quality and consistent reporting as well as reduced complexity while at the same time ensuring compliance with the governance requirements. These measures have further strengthened uniform competence development, learning governance as well as the structured and sustainable further development of employees at LEONI.

S1 Own Workforce

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S1-4 – Taking Action on Material Impacts and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Own Workforce, and the Effectiveness of Those Actions and Approaches

Child and forced labour

LEONI pursues a zero-tolerance policy towards child labour, forced labour as well as any forms of modern slavery and human trafficking. The company commits to compliance with the relevant ILO core labour standards as well as all applicable national and international statutory requirements and also expects their binding implementation from all business partners. LEONI as well as its business partners are obliged to comply with the respective country-specific applicable minimum employment age, which is at least 15 years or is based on the respective stricter national statutory requirements. Employment relationships must be entered into voluntarily and can be terminated at any time, subject to statutory or contractually agreed notice periods. It must be ensured that no identity documents such as ID cards, passports or work permits are withheld, that wages are paid regularly and at appropriate intervals and that no form of pressure or coercion is exerted on employees or their relatives. LEONI ensures this through internal policies and also processes (cf. ESRS S1-1).

To ensure compliance with the minimum employment age, a mandatory age verification based on suitable identity documents is carried out as part of the hiring process. In addition, LEONI is currently implementing a company-wide uniform, system-supported process for digital age verification. This serves the standardised checking of the minimum age as well as the early identification of possible deviations. The system-supported check by internal control mechanisms is scheduled for January 2026. Identified deviations are reported to the Human Resources department without delay and further processed in accordance with a defined escalation and remediation process, including the examination of suitable corrective measures.

S1 Own Workforce

METRICS AND TARGETS

S1-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

LEONI has set targets for certain material impacts identified as material, that contribute to their mitigation or management. For some material topics, no concrete targets are yet in place; however, these are to be developed and supplemented step by step in the coming years. Irrespective of the target definition for individual topics, corresponding due diligence processes and measures are pursued and continuously further developed, in particular in the context of the LkSG, which covers comparable human rights risks.

Working conditions – Health protection and occupational safety

The safety and health of employees are of the highest priority at LEONI. Through the continuous improvement of occupational safety, optimised concepts in accordance with international standards and health-promoting measures, accidents at work and work-related illnesses are to be reduced and the health of employees sustainably promoted. The targets set out below contribute directly to this.

The WSD has set itself the target of reducing the Lost Time Incident Frequency Rate (LTIFR)[17] to 0.06 by 2026. The target was defined together with the Head of HSEE, is reported monthly to the Board and is additionally communicated and evaluated within the framework of the annual management reviews.

In the LCS, targets for the LTIFR and the Accident Severity Rate (ASR)[18] were set. These are updated annually and apply to the respective reporting year. For 2025, the LTIFR is to be below 1.0 for white-collar employees and below 3.0 for blue-collar employees. In addition, the ASR is to be below 1.5 for white-collar employees and below 10 for blue-collar employees. Blue-collar workers include those employed in manufacturing, whilst white-collar workers are mainly employed in an office environment.

In addition, in the WSD 100 % of production sites[19] are to have an occupational health and safety management system certified in accordance with ISO 45001 by 2025, and in the LCS by 2028. Furthermore, in the LEONI Group 100 % of sites with at least 30 employees are to implement a health or occupational safety project annually by 2025.

Gender equality and equal pay for equal work

Gender equality and ensuring equal pay for equal work are of high priority at LEONI. With a proportion of approximately 55 % female employees, LEONI, through its business model, provides jobs that cannot be offered in this way in other industry sectors. Through a consistently implemented concept for gender equality, disadvantages for women are to be avoided and a fairer working environment created.

The LEONI Group has set itself the target of increasing the proportion of women in management levels 1–3 to 20 % by 2030. Furthermore, by 2040 the proportion of women in management positions is to reach 40 %.

[17] LTIFR = Number of recordable accidents with lost time × 200,000 / total number of hours worked.
Definitions:
- Recordable accidents: Accidents resulting in at least one day of absence from work.
- Hours worked: Total number of actual working hours performed by employees within the reporting period.
- Multiplier 200,000: Used for standardisation and to enable comparability across the industry.

[18] ASR = Number of lost working days / total number of occupational accidents.
[19] This applies to production sites older than two years.

S1 Own Workforce

METRICS AND TARGETS

S1-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

Diversity

To promote diversity within the company, diversity is to be reflected in the staffing of management positions. The LEONI Group pursues the target of increasing the proportion of non-German nationals at management levels 1 to 3 to 60 % by 2030.

Training and competence development

Regular on-the-job training is decisive for the continuous further development of employees' competences as well as for ensuring up-to-date technical and non-technical skills. Against this background, LEONI pursues the target of further expanding and standardising global and local learning offerings, strengthening technical and leadership competences, and ensuring a uniform, transparent and audit-proof approach to the qualification and further training of employees.

Other work-related rights

Fair working conditions and the protection of work-related rights are a central success factor for LEONI and an important component of social responsibility. Child labour is not tolerated at LEONI. At LEONI the principle applies: no violations of local laws for the protection against child labour.

S1 Own Workforce

METRICS AND TARGETS

S1-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

Table 24 S1-5 Targets related to own workforce

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	Reduction of the Lost Time Incident Frequency Rate (LTIFR)[17] to 0.06 by 2026.	2023	0.14	0.04
LCS	For 2025, the LTIFR is to be below 1.0 for white-collar employees and below 3.0 for blue-collar employees. In addition, the Accident Severity Rate (ASR)[18] is to be below 1.5 for white-collar employees and below 10 for blue-collar employees.	2025	The target values are redefined annually on the basis of the previous year's values and apply to the respective reporting year	LTIFR Blue-collar: 2.3 White-collar: 0.0 ASR Blue-collar: 11.6 White-collar: 0.0
AG/WSD	100 % of production sites[19] are to have an occupational health and safety management system certified in accordance with ISO 45001 by 2025.	2021	38 %	100 %
LCS	100 % of production sites are to have an occupational health and safety management system certified in accordance with ISO 45001 by 2028.	2021	0 %	50 %
LEONI Group	100 % of sites[20] are to implement a health or occupational safety project annually by 2025.	2021	84 %	83 %

[17] LTIFR = Number of recordable accidents with lost time × 200,000 / total number of hours worked.
Definitions:
- Recordable accidents: Accidents resulting in at least one day of absence from work.
- Hours worked: Total number of actual working hours performed by employees within the reporting period.
- Multiplier 200,000: Used for standardisation and to enable comparability across the industry.

[18] ASR = Number of lost working days / total number of occupational accidents.

[19] This applies to production sites older than two years.

[20] Sites with at least 30 employees.

S1 Own Workforce

METRICS AND TARGETS

S1-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

Table 24 S1-5 Targets related to own workforce

Relevant division	Target description	Base year incl. reference value		Value 2025
LEONI Group	By 2030, the proportion of women in management levels 1–3 (AG/WSD) or 1–2 (LCS) is to be increased to 20 %.	2021	14,8 %	LEONI Group: 14.6 % AG/WSD: 13.5 % LCS: 20 %
LEONI Group	By 2040, the proportion of women in management positions is to reach 40 %.	2021	36 %	LEONI Group: -[21] AG/WSD: 31.5 % LCS: -[21]
LEONI Group	The proportion of non-German nationals at management levels 1 to 3 (AG/WSD) or 1–2 (LCS) is to be increased to 60 % by 2030.[22]	2021	50 %	LEONI Group: -[23] AG/WSD: 58.1 % LCS: 17.5 %
AG/WSD	Expansion and standardisation of global and local learning offerings, strengthening of technical and leadership competences as well as ensuring a uniform, transparent and audit-proof approach to the qualification and further training of employees.	Qualitative target definition		

[21] Due to a restructuring of the grading system, no corresponding KPIs are available for 2025.
[22] Allocation is based on the respective country of assignment of employees.
[23] The values are reported at division level only.

S1 Own Workforce

METRICS AND TARGETS

S1-6 – Characteristics of the Undertaking's Employees
S1-7 – Characteristics of Non-Employee Workers in the Undertaking's Own Workforce

In 2025, the workforce of the AG/WSD is predominantly characterised by a high proportion of directly employed staff (around 94 %), while the proportion of temporary agency workers is comparatively low (approx. 5–6 %). With regard to contract types, permanent employment relationships clearly predominate (around 70 %), supplemented by a relevant proportion of fixed-term employees (approx. 20–25 %). The workforce consists for the most part of blue-collar employees in the direct area (around 70 %). In addition, around 10–15 % relate to indirect blue-collar activities as well as around 10–15 % to indirect administrative (white-collar) functions. The geographical distribution shows a clear concentration in the EMEA region (well over 80 %). Within this region, the workforce is distributed across Germany, other Western European countries, Eastern Europe as well as Africa, with Africa in particular accounting for a substantial share of the operational workforce. The Americas and Asia regions each account for a significantly smaller share of the total workforce.

In the LCS, the company's own workforce is characterised by a balanced structure of direct and indirect employees. The use of temporary agency workers is comparatively low, which contributes to stable and long-term employment relationships. The geographical focus is in Europe, where predominantly well-trained workers are employed.

Table 25 ESRS S1-6 Total number of employees by gender (headcount)

2025 (as at 31 Dec.)	LEONI Group	AG/WSD	LCS
Female	43,472	42,656	816
Male	41,072	38,555	2,517
Other	0	0	0
Not disclosed	0	0	0
Total number of employees	84,544	81,211	3,333

S1 Own Workforce

METRICS AND TARGETS

S1-6 – Characteristics of the Undertaking's Employees
S1-7 – Characteristics of Non-Employee Workers in the Undertaking's Own Workforce

Table 26 ESRS S1-6 Total number of employees by country (headcount)

2025 (as at 31 Dec.)	LEONI Group	AG/WSD	LCS
China	-[24]	-[24]	524
Germany	-[24]	-[24]	906
Mexico	-[24]	-[24]	893
Morocco	16,629	16,629	-[24]
Poland	-[24]	-[24]	388
Tunisia	27,729	27,729	-[24]

[24] Disclosure of the number of employees in countries where LEONI has at least 50 employees, accounting for at least 10 % of the Company’s total workforce. This threshold is applied at both division level and for the Group as a whole.

S1 Own Workforce

METRICS AND TARGETS

S1-6 – Characteristics of the Undertaking's Employees
S1-7 – Characteristics of Non-Employee Workers in the Undertaking's Own Workforce

Table 27 ESRS S1 Total number of employees by gender (headcount; permanent, temporary, and non-guaranteed hours)

2025 (as at 31 Dec.)	LEONI Group	AG/WSD	LCS
Total number of permanent employees	63,636	60,787	2,848
Permanent employees: female	35,007	34,312	694
Permanent employees: male	28,629	26,475	2,154
Permanent employees: other	0	0	0
Permanent employees: not disclosed	0	0	0
Total number of temporary employees	20,909	20,424	485
Temporary employees: female	8,466	8,344	122
Temporary employees: male	12,443	12,080	363
Temporary employees: other	0	0	0
Temporary employees: not disclosed	0	0	0
Total number of employees with non-guaranteed working hours	-[25]	-[25]	0
Employees with non-guaranteed working hours: female	-[25]	-[25]	0
Employees with non-guaranteed working hours: male	-[25]	-[25]	0
Employees with non-guaranteed working hours: other	-[25]	-[25]	0
Employees with non-guaranteed working hours: not disclosed	-[25]	-[25]	0

[25] These data are not currently recorded at AG/WSD.

S1 Own Workforce

METRICS AND TARGETS

S1-6 – Characteristics of the Undertaking's Employees
S1-7 – Characteristics of Non-Employee Workers in the Undertaking's Own Workforce

Table 28 S1-6 Employee turnover

2025 (as at 31 Dec.)	LEONI Group	AG/WSD	LCS
Total number of employees who left the company during the reporting period	30,978	30,454	524
Employee turnover rate [%]	36.6	36.8	16.2

Table 29 S1-7 Characteristics of non-employee workers in the undertaking's own workforce

2025 (as at 31 Dec.)	LEONI Group	AG/WSD	LCS
Total number of non-employee workers within the own workforce	4,655	4,571[26]	84
Number of non-employee workers within the own workforce: self-employed persons	74[26]	0[26]	74
Number of non-employee workers within the own workforce: persons provided by undertakings primarily engaged in employment activities	10[26]	0[26]	10

[26] In the reporting year, only information on temporary agency workers is available at AG/WSD. Self-employed persons are not currently recorded

S1 Own Workforce

METRICS AND TARGETS

S1-9 – Diversity Metrics

The following table shows the gender distribution at the top management level. For LEONI AG/WSD, the top management level comprises management levels 1 to 3. At WSD these are levels 1 to 3 and thus the positions of Executive Vice President, Senior Vice President, Vice President and Director. In the LCS, due to the smaller division size, the top management level corresponds to management levels 1–2. This includes managing directors as well as Business Unit and department heads.

Table 30 S1-9 Diversity metrics

2025	Unit	LEONI Group	AG/WSD	LCS
Total number of employees at top management level by gender	Number	268	228	40
Employees at top management level: female	Number	39	31	8
Employees at top management level: male	Number	229	197	32
Employees at top management level: other	Number	0	0	0
Employees at top management level: not disclosed	Number	0	0	0
Total percentage of employees at top management level by gender	%	100	100	100
Percentage at top management level: female	%	14.6	13.6	20
Percentage at top management level: male	%	85.4	86.4	80
Percentage at top management level: other	%	0	0	0
Percentage at top management level: not disclosed	%	0	0	0

S1 Own Workforce

METRICS AND TARGETS

S1-13 – Training and Skills Development Metrics

The following information on appraisals relates to the global process Employee Development Dialogue (EDD). The EDD is a structured process for performance and development appraisal, in which feedback, target achievement and individual development opportunities are discussed on a regular basis. In addition, concrete training measures are agreed that support the achievement of the defined targets. Performance appraisals that go beyond the EDD process (e.g. collectively agreed performance appraisal procedures in Germany as well as local processes for direct employees) are not included in the data presented. In the reporting year, data was collected in the AG/WSD exclusively for indirect employees. An extension of the data collection to further processes and employee groups is planned for the coming years.

Table 31 ESRS S1-13: Percentage of employees who participated in regular performance and career development reviews, by employee category and gender

2025	LEONI Group	AG/WSD	LCS
	In %		
Percentage of employees who participated in performance and career development reviews: direct employees	-[27]	-[27]	74.5
Percentage of employees who participated in performance and career development reviews: indirect employees	52.35	49.12	88.5
Percentage of employees who participated in performance and career development reviews: female	-	52.87[28]	-[29]
Percentage of employees who participated in performance and career development reviews: male	-	46.97[28]	-[29]
Percentage of employees who participated in performance and career development reviews: other	-	0[28]	-[29]
Percentage of employees who participated in performance and career development reviews: not disclosed	-	0[28]	-[29]

[27] For the 2025 reporting year, no data on direct employees are available for AG/WSD; data collection will be carried out in subsequent years.
[28] The data include only indirect employees.
[29] At LCS, a distinction was made only between direct and indirect employees.

S1 Own Workforce

METRICS AND TARGETS

S1-13 – Training and Skills Development Metrics

Table 32 ESRS S1-13: Average number of training hours of employees by employee category and gender

2025	LEONI Group	AG/WSD	LCS
	In h/employee		
Average training hours per employee: direct employees	-[30]	10.58	23.2
Average training hours per employee: indirect employees	-[30]	15.31	23.8
Average training hours per employee: female	-[30]	14.53	23.7
Average training hours per employee: male	-[30]	14.56	29.6
Average training hours per employee: other	0	0	0
Average training hours per employee: not disclosed	0	0	0

[30] The data are reported at division level only.

S1 Own Workforce

METRICS AND TARGETS

S1-14 – Health and Safety Metrics

The continuous training of employees in the areas of health, safety, environment and energy (HSEE) is an essential component of the management approach. In principle, all employees receive regular training on relevant HSEE topics. For employees in the production areas (blue-collar), HSEE training takes place regularly within the framework of local training programmes directly at the respective sites. The training content is thereby adapted to the specific activities and risks on site. Indirect employees at the office locations complete their HSEE training predominantly via the group-wide Learning Management System (LMS). At the German sites of the AG/WSD, the mandatory e-learning on occupational safety, health and environmental protection was in particular provided in the reporting year. Participation in this training is systematically recorded and tracked.

Table 33 S1-14 e-Learning HSEE

2025	AG/WSD Germany	LCS
e-Learning safety briefing (occupational safety, health and environmental protection)		
Number of successful completions in the reporting year	1,207	-
Completion rate within the target group in the reporting year	93.7 %	-
HSEE trainings (conducted locally and centrally)		
Number of own workforce who received an HSEE training	-	2,975
Completion rate within the target group in the reporting year	-	89.3 %

S1 Own Workforce

METRICS AND TARGETS

S1-14 – Health and Safety Metrics

Table 34 S1-14 Health and safety metrics

2025	Unit	LEONI Group	AG/WSD	LCS
Percentage of own workforce covered by a health and safety management system	%	100	100[31]	100
Number of fatalities in the own workforce as a result of work-related injuries	Number	0	0	0
Number of fatalities in the own workforce as a result of work-related ill health	Number	0	0	0
Total number of fatalities – other workers	Number	0	0	0
Number of fatalities as a result of work-related injuries of other workers working at the undertaking's sites	Number	0	0	0
Number of fatalities as a result of work-related ill health of other workers working at the undertaking's sites	Number	0	0	0
Rate of recordable work-related accidents of the own workforce	Rate	0.52	0.20	12.59
Number of recordable work-related accidents of the own workforce	Number	93	35	58
Number of lost working days of the own workforce	Number	3,492	1,648	1,844

[31] All production sites are certified in accordance with ISO 45001. Smaller sites without certification are subject to LEONI's occupational health and safety requirement.

S1 Own Workforce

METRICS AND TARGETS

S1-15 – Work-Life Balance Metrics

The following table shows the proportion of employees entitled to family-related leave as well as the actual take-up of this leave in the 2025 reporting year. The information is differentiated by gender.

Table 35 S1-15 Work-life balance metrics

2025	LEONI Group	AG/WSD	LCS
	In %		
Percentage of employees entitled to family-related leave	100	100	100
Percentage of entitled employees who took family-related leave: female	16.7	17.5	1.48
Percentage of entitled employees who took family-related leave: male	13.3	14.0	1.69
Percentage of entitled employees who took family-related leave: other	0	0	0
Percentage of entitled employees who took family-related leave: not disclosed	0	0	0

S1 Own Workforce

METRICS AND TARGETS

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

In the reporting period, 23 cases/matters of possible discrimination, including harassment, were reported via various reporting channels of the whistleblower management system. In total, 52 cases with a possible connection to human rights were reported. All matters were examined in accordance with the internal processes and responsibilities. In the case of possible misconduct and/or process weaknesses, corresponding internal sanctions and/or measures for process improvement were initiated, documented and followed up.

Among all reported and investigated cases, there was none that had to be classified as a severe human rights incident. Furthermore, in the reporting period there were no cases/matters relating to possible human rights violations that led to fines, penalties and/or other compensation payments.

Table 36 S1-17 Incidents, complaints and severe human rights impacts

2025	Unit	LEONI Group	AG/WSD	LCS
Total number of reported incidents of discrimination, including harassment	Number	23	23	0
Number of complaints filed	Number	52	52	0
Number of complaints filed with National Contact Points for OECD Guidelines for Multinational Enterprises	Number	0	0	0
Number of severe human rights incidents	Number	0	0	0
Total amount of material fines, penalties and compensation payments: work-related complaints	EUR	0	0	0
Number of severe human rights incidents	Number	0	0	0
Number of cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises	Number	0	0	0
Total amount of material fines, penalties and compensation payments: severe human rights incidents	EUR	0	0	0
Number of severe human rights cases in which the undertaking played a role in ensuring remedy for those affected	Number	0	0	0

S2 Workers in the Value Chain

STRATEGY

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

Within the framework of the materiality assessment, material impacts related to workers in the value chain were identified within the company's own business activities as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 37 SBM-3 Material impacts identified in the materiality assessment – Workers in the value chain

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S2 Workers in the value chain										
Working conditions										
Impacts										
Through, for example, inappropriate contractual arrangements, insufficient worker protection, a lack of social dialogue or inadequate representation of workers' interests, negative impacts on the well-being, health and safety of workers in LEONI's value chain could occur.		●		●	●			●		
LEONI relies on copper suppliers that are Copper Mark certified. Through increased due diligence obligations in the supply chain, social topics are increasingly included in the supplier assessment, which leads to an improvement in working conditions.	●		●		●			●		
Equal treatment and equal opportunities for all										
Impacts										
Through, for example, a lack of concepts for gender equality, insufficient access to participation in training, a lack of accessibility or a lack of measures against violence and harassment in the workplace, unequal treatment or unequal opportunities for workers in the value chain could occur.		●		●	●			●		
Other work-related rights										
Impacts										
Through insufficient controls, the unlawful employment of minors could occur in the supply chain.		●		●	●			●		
Through insufficient worker protection, employees of LEONI's direct contractual partners could end up in an involuntary employment relationship.		●		●	●			●		

S2 Workers in the Value Chain

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S2-1 – Policies Related to Value Chain Workers

Respecting and protecting human rights is one of the non-negotiable foundations of a responsible and, in the long term, successful way of doing business. For this reason, LEONI is committed to safeguarding human rights and pursues the aim not only of avoiding and sanctioning violations of these rights in its own business area as well as at its business partners, but also of positively influencing the general human rights situation in its markets. In its business conduct, LEONI is thereby guided by international standards such as the Universal Declaration of Human Rights of the United Nations, the core labour standards of the International Labour Organization, the UN Guiding Principles on Business and Human Rights as well as the principles of the UN Global Compact.

LEONI pursues a zero-tolerance approach towards human rights violations, in particular with regard to child labour, forced labour, human trafficking and modern slavery. These principles apply both to its own business activities and to suppliers and other business partners.

The expectations of business partners are anchored in the Code of Conduct for Business Partners. Particular attention is paid to workers in high-risk regions as well as to the upstream supply chains for raw materials and materials. As a company in the automotive industry, LEONI takes into account in particular human rights risks in connection with global procurement structures and the sourcing of raw materials from conflict and high-risk areas.

In addition, LEONI commits to ensuring fair working conditions, appropriate remuneration, compliance with working-time regulations, freedom of association, protection against discrimination as well as the promotion of diversity and equal opportunities, and also requires this of its business partners. LEONI publishes a policy statement in accordance with the LkSG as well as a UK Modern Slavery Act Statement, in which the risk-based approach and also the handling along the value chain are described and defined.

S2 Workers in the Value Chain

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S2-2 – Processes for Engaging with Value Chain Workers About Impacts

LEONI takes the interests of workers in the value chain into account within the framework of its human rights due diligence obligations. Potential impacts on workers are identified and assessed in the course of regular and ad hoc risk analyses. The results feed into prevention and improvement measures (cf. ESRS S1-4). In 2025, 89 % of suppliers in the WSD and 98 % in the LCS were recorded and assessed within the framework of the continuous risk analysis. In addition, 65 % of relevant suppliers in the WSD and 84 % in the LCS were assessed by means of SAQs.

Engagement takes place in particular through close collaboration with suppliers and business partners, the acknowledgement of the Code of Conduct for Business Partners as well as through established compliance and grievance mechanisms. In addition, the responsible functions from the areas of Compliance, Sustainability, Purchasing and HR are involved in the assessment and management of human rights risks.

As an internationally operating automotive supplier, LEONI takes into account and observes in particular risks in global supply chains as well as the concerns of potentially particularly vulnerable groups of people. The aim is to identify negative impacts on workers at an early stage and to derive suitable measures for risk minimisation.

S2 Workers in the Value Chain

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S2-3 – Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns

LEONI does not tolerate any violations of human rights or fundamental labour standards within its value chain. The obligations anchored in the Policy Statement on Respect for Human Rights form the basis for dealing with actual and potential negative impacts on workers in the value chain. These include, in particular, the prohibition of child labour, forced labour, human trafficking and modern slavery as well as the guarantee of fair working conditions.

In line with the requirements of the LkSG, LEONI conducts regular as well as ad hoc risk analyses in order to identify and assess human-rights- and environment-related risks within its own business activities and along the supply chain. The results of the risk analyses feed into the definition of suitable prevention and remedial measures and support the continuous further development of the human rights due diligence process.

Whistleblower system

Employees, business partners and further stakeholders as well as their employees have various channels available to report potential violations or human rights risks. These include, in particular, the Compliance and Sustainability department as well as a whistleblower system that also enables anonymous reports. Reports can be made without fear of disadvantages or reprisals.

Incoming reports are examined by the responsible functions and, where necessary, suitable prevention, corrective and remedial measures are initiated. In this way, actual or potential negative impacts on workers within the value chain are to be identified at an early stage, minimised and prevented in the long term. The effectiveness of the measures taken is reviewed regularly and further developed within the framework of the continuous improvement process.

S2 Workers in the Value Chain

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S2-4 – Taking Action on Material Impacts, and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Value Chain Workers, and Effectiveness of Those Actions and Approaches

The material measures include the anchoring of human rights requirements in the Code of Conduct for Business Partners, the integration of corresponding requirements into procurement and supplier management processes as well as the carrying out of risk-based reviews of business partners. Within the framework of new business relationships, suppliers are obliged to comply with fundamental human rights and sustainability requirements. Serious violations of internationally recognised human rights can lead up to the termination of the business relationship.

In addition, measures for the awareness-raising and training of relevant functions on human rights due diligence obligations are implemented; in particular, LEONI offers its business partners a training on the contents and principles of the Code of Conduct for Business Partners. Particular attention is paid to risks in connection with child labour, forced labour, human trafficking and modern slavery as well as compliance with fair working conditions at suppliers. Compliance with the principles is taken into account, alongside further sustainability criteria, within the framework of the supplier assessment. LEONI is also developing an audit approach for its suppliers that places an increased focus on the risks set out in the policy statement.

As a company in the automotive industry, LEONI also takes into account risks in connection with global raw material supply chains. In line with the OECD Guidelines and the internal requirements for responsible raw material sourcing, the company pursues the aim of avoiding the use of raw materials from conflict and high-risk areas and of continuously increasing transparency within the supply chain.

In addition, employees, business partners and further stakeholders have a whistleblower system available, via which potential violations of human rights or labour standards can be reported – also anonymously. The effectiveness of the measures taken is reviewed regularly and continuously further developed within the framework of the continuous improvement process.

Within the framework of managing material risks in the supply chain, LEONI pays particular attention to the responsible sourcing of copper, one of the most important raw materials for the manufacture of cables and wiring harness systems. To promote sustainable and responsible practices in the upstream value chain, LEONI collaborates with partners that apply recognised standards for responsible raw material extraction. This includes, above all, the collaboration with the Copper Mark Initiative, which covers requirements in the areas of human rights, working conditions, health and safety, environment as well as corporate governance in the copper value chain.

By promoting transparency and supporting responsible sourcing practices, LEONI contributes to minimising potential negative impacts on workers in the raw material supply chain and to continuously strengthening the sustainability of the value chain.

S2 Workers in the Value Chain

METRICS AND TARGETS

S2-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

Working conditions, equal treatment and equal opportunities, child and forced labour

By 2027, 90 % of suppliers at group level are to accept the Code of Conduct for Business Partners. Through the implementation of this target, binding minimum social standards are anchored in the supply chain and made systematically verifiable. Acceptance of the Code of Conduct for Business Partners ensures that social requirements are communicated to suppliers along the supply chain and apply equally bindingly to all business partners.

Furthermore, the average score of all SAQs for key suppliers is to be at least 80 % by 2027. Through the implementation of this target, the sustainability performance of the key suppliers is systematically assessed and improved. The SAQ developed within the framework of the Drive Sustainability Initiative enables the uniform assessment of environmental, social and governance topics (ESG) and supports the communication as well as the review of corresponding requirements along the supply chain. This creates transparency, triggers improvement measures and promotes sustainable business practices at the suppliers.

In addition, by 2030 full transparency is to be achieved over the proportion of the copper sourced for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications. The target increases transparency in the copper supply chain and supports sourcing from sources that meet requirements relating to, for example, labour and human rights, occupational safety as well as the prohibition of child and forced labour. This strengthens the consideration of social standards in the upstream stages of the value chain.

Table 38 S2-5 – Targets related to workers in the value chain

Relevant division	Target description	Base year incl. reference value		Value 2025
AG/WSD	90 % of suppliers at group level are to accept[32] the Code of Conduct for Business Partners by 2027.	2025	Newly defined target	85.47 %
AG/WSD	The average score of all SAQs for key suppliers is to be at least 80 % by 2027.	2025	Newly defined target	78.8 %
AG/WSD	By 2030, 100 % transparency is to be achieved over the proportion of the copper sourced for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications.	2024	No transparency	75.03 %

[32] LEONI's Code of Conduct for Business Partner is considered accepted or compliant under the following conditions: 1.The supplier accepts the Code of Conduct for Business Partners. 2. The supplier's Code of Conduct is aligned with LEONI's Code of Conduct for Business Partners. 3. The supplier adheres to the Responsible Business Alliance (RBA) Code of Conduct.

S3 Affected Communities

STRATEGY

S3.SBM-3 – Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Mode

Within the framework of the materiality assessment, material impacts related to affected communities were identified within the company's own business activities as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 39 SBM-3 Material impacts identified in the materiality assessment – Affected communities

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS S3 Affected communities										
Economic, social and cultural rights of communities										
Impacts										
Environmental pollution caused by copper extraction in LEONI's supply chain could result in affected communities being forced to relocate from the mining area.		•		•	•			•		
By implementing social projects, LEONI promotes environmentally, socially and economically sustainable development beyond the company's own operations.	•		•		•			•		

S3 Affected Communities

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S3-1 – Policies Related to Affected Communities

LEONI is aware that its business activities may have impacts on affected communities across the entire value chain. This includes communities in the upstream supply chain, particularly in raw material extraction regions such as copper mining areas, as well as communities in the vicinity of LEONI's production sites worldwide.

While potential negative impacts along the value chain may arise, for example, from environmental pollution, the use of natural resources or social risks related to raw material extraction, LEONI's business activities also provide opportunities to contribute positively to the economic and social development of local communities. In the vicinity of its production sites, LEONI supports various social projects and initiatives aimed at promoting education, health, social inclusion and community well-being.

Code of Conduct and Code of Conduct for Business Partners

LEONI is committed to respecting internationally recognised human rights throughout the entire value chain. This includes avoiding any unlawful eviction and any deprivation of resources essential to livelihoods. LEONI respects the diversity of local communities and indigenous peoples and recognises their unique and important interests in land, water and the environment, as well as in their history, culture and traditional ways of life, and expects the same from its business partners.

LEONI expects its business partners to comply with the principles of the Code of Conduct for Business Partners and with applicable legal standards, to appropriately address these principles with business partners along their supply chain, to ensure compliance with these principles and to agree to a potential review of such compliance by LEONI.

Policy Statement on Respect of Human Rights and the Environment

In its Policy Statement on Respect of Human Rights and the Environment, LEONI commits to the protection of human rights and places particular emphasis on the rights of local communities and indigenous peoples as well as on the prohibition of unlawful eviction and deprivation of resources essential to livelihoods. The diversity of local communities and indigenous peoples is to be safeguarded. LEONI recognises their unique and important interests in land, water and the environment, as well as in their history, culture and traditional ways of life. When acquiring, developing or otherwise using land, forests and waters, LEONI takes care to avoid any unlawful eviction and deprivation of resources essential to livelihoods and to ensure access to water.

S3 Affected Communities

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S3-2 – Processes for Engaging with Affected Communities About Impacts

LEONI actively assumes social responsibility at all its sites by initiating and supporting social projects in order to contribute positively to environmentally, socially and economically sustainable development beyond the boundaries of the company. Further information on the projects and actions implemented by LEONI and their contribution to affected communities is presented in ESRS S3-4.

In addition, LEONI is a partner of and actively engaged in Copper Mark and participates in industry dialogues and other opportunities with similar sustainability organisations relevant to the copper supply chain, such as IRMA and RMI. Engagement with affected communities is one of the key objectives of these organisations, enabling partner companies to consider their interests and concerns.

S3-3 – Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns

As an international company, the LEONI Group cannot in principle rule out the occurrence of material negative impacts on affected communities in the value chain. However, it is the objective of the LEONI Group to prevent or avoid such material impacts. This objective also includes all business partners of the LEONI Group.

Whistleblowing system

The digital whistleblowing system, the Integrity Platform, is available to all employees, business partners and third parties, including affected communities, who wish to report a breach of internal rules or legal requirements. If there is a concern that the conduct of employees or business partners violates the respective Code of Conduct or principles set out in other relevant regulations, such as the German Supply Chain Due Diligence Act, this can be reported confidentially and, if required, anonymously via the Integrity Platform. Reports can also be submitted through all other communication channels made available by LEONI. All reports are investigated independently and, where the suspicion is confirmed, appropriate action is taken.

Furthermore, LEONI takes precautions to protect potential parties involved and affected persons from any form of disadvantage or retaliation. This protection is of the highest priority for LEONI; violations of this protection are followed up and sanctioned accordingly. This is bindingly regulated in the Complaints Procedure policy.

To date, LEONI has not assessed whether potentially affected communities are aware of and trust the above-mentioned reporting channels.

S3 Affected Communities

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S3-4 – Taking Action on Material Impacts, and Approaches to Mitigating Material Risks and Pursuing Material Opportunities Related to Affected Communities, and Effectiveness of Those Actions and Approaches

For LEONI, social sustainability means improving the living and working conditions of people in production regions and respecting internationally recognised human rights. To this end, LEONI supports local communities, for example through projects in the areas of health and the environment, such as vaccination campaigns or waste collection activities. These projects are carried out annually at LEONI sites in order to generate positive effects for the regions and, at the same time, assume responsibility as an employer.

Support for disadvantaged children

As part of LEONI Mexico social engagement, a collection campaign was carried out among employees in December 2025 to donate toys to disadvantaged children in Mexico. Through employee participation and voluntary commitment, more than 100 toys were collected and handed over. The initiative supported local communities while also promoting social engagement and cohesion within the workforce.

Blood donations

During the reporting year, blood donation campaigns were carried out at several sites in cooperation with local healthcare institutions.

One example is the Blood Donation Days 2025 at the WSD site in Ukraine. Two blood donation days were organised there to support the medical care of the Ukrainian armed forces. In the ongoing challenging war situation, the initiative has become a continuous contribution to humanitarian aid. In 2025, more than 250 donors participated, making a tangible contribution to saving lives and improving medical care.

Another example is a blood donation campaign carried out in 2025 at a WSD site in Romania in cooperation with the local transfusion centre. The objective of the campaign was to strengthen local blood reserves in order to help improve the provision of healthcare for the population and the continued availability of blood supplies for medical emergencies.

S3 Affected Communities

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Cooperation with educational institutions

In 2025, cooperation with educational institutions in Ukraine was further expanded, with a focus on sustainable and effective partnerships between business and academia.

These cooperations contribute to the promotion of innovation, modern production approaches and practice-oriented learning and development opportunities for students. Through close cooperation with universities, students gain valuable practical insights into operational processes, while academic programmes are complemented by practice-oriented case studies. At the same time, the company benefits from new perspectives, innovative ideas and access to future specialists. These initiatives underline LEONI's ongoing commitment to education, skills development and the long-term promotion of economic and social development in Ukraine.

Beach clean-up activity

During the reporting year, a beach clean-up activity was carried out at Progreso Beach in Mexico. The initiative by the WSD site aimed to remove waste and reduce environmental pollution in the coastal area. Through the joint activity of employees, a contribution was made to the protection of marine ecosystems and to promoting environmental awareness.

Christmas campaign

During the reporting year, LEONI Cable Solutions supported local communities through social Christmas campaigns organised by the LEONI Junior Group. These included a wish list campaign for children in need from the Roth region and support for regional social projects as part of the Roth Christmas market. The activities were implemented together with employees, apprentices, students and local social institutions and served to promote social engagement and support disadvantaged groups.

Local donation, reforestation and education projects

In the 2025 reporting year, the LCS site in Poland engaged in targeted local initiatives to support communities and promote sustainable development. One notable example was an internal donation initiative in favour of medical institutions and people in need, based entirely on voluntary employee contributions. In the environmental area, the site contributed through a site-wide mobility and reforestation campaign, in which a total of 457 trees were planted based on distances covered by employees. In addition, educational initiatives were supported, in particular by equipping a technical school with laboratory equipment and supporting a student development project in the field of electromobility. The measures underline LCS's approach to systematically promoting positive social and environmental impacts in local communities.

S3 Affected Communities

METRICS AND TARGETS

S3-5 – Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities

To reduce negative impacts related to affected communities and promote positive impacts, LEONI has set various targets.

By 2030, full transparency is to be achieved regarding the share of copper procured for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications. The achivement of the target increases transparency in the copper supply chain and supports sourcing from suppliers that meet recognised sustainability and social standards. This is intended to improve the identification of risks related to the social and environmental impacts of copper mining and to reduce potential negative consequences for affected communities, in particular those resulting from environmental pollution and related resettlement.

In addition, LEONI pursues the target that 100 % of sites carry out or support at least one social project each year. This is intended to systematically embed corporate social engagement at all sites and make a continuous contribution to local development.

Table 40 S3-5 Targets related to affected communities

Relevant division	Target description	Base year including reference value		Value 2025
AG/WSD	By 2030, 100 % transparency is to be achieved regarding the share of copper procured for wiring harnesses that originates from Copper Mark, IRMA or comparable certifications.	2024	No transparency	75.03 %
LEONI Group	Annually, 100 % share of sites[33] with at least one social project per year.	2021	37.0 %	47.0 %[34]

[33] The scope of consideration includes sites with ≥ 30 employees.
[34] As the target was not fully achieved in 2025, implementation will be given greater focus in subsequent years. In addition, no fixed target year will be defined from this reporting year onwards; instead, the target applies on a continuous basis and is to be met annually.

G1 Business Conduct

STRATEGY

G1. SBM-3 – Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model

Within the framework of the materiality assessment, material impacts related to business conduct were identified within the company's own operations as well as along the upstream and downstream value chain. The material topics are presented in the following table.

Table 41 SBM-3 Material impacts identified in the materiality assessment – Business conduct

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS G1 Business conduct										
Corporate culture										
Impacts										
A fostered corporate culture in which shared values, norms, beliefs and practices are actively promoted and embedded in everyday business activities has positive impacts on the working atmosphere, employee motivation and performance.	●		●		●				●	
Protection of whistleblowers										
Impacts										
Insufficient protection of whistleblowers could lead to a lack of security and retaliation against whistleblowers.		●		●	●			●	●	●
Effective protection of whistleblowers provides security against retaliation for whistleblowers.	●		●		●			●	●	●
Management of relationships with suppliers, including payment practices										
Impacts										
Effective supplier management and clear communication of sustainability standards help avoid labour, human rights and environmental violations along the value chain.	●		●		●			●	●	●

G1 Business Conduct

STRATEGY

G1. SBM-3 – Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model

Table 41 SBM-3 Material impacts identified in the materiality assessment – Business conduct

	Type of impact				Time horizon			Value chain		
	actual	potential	positive	negative	short-term	medium-term	long-term	upstream	own operations	downstream
ESRS G1 Business conduct										
Corruption and bribery										
Impacts										
If corruption or bribery, or a violation of applicable laws and standards, were to occur at LEONI or in its supply chain, business processes could be improperly influenced.		•		•	•			•	•	•
A comprehensive Compliance Management System promotes transparent, fair and legally compliant business conduct by all employees.	•		•		•			•	•	•

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-1 – Business Conduct Policies and Corporate Culture

For LEONI, ethical business management and a values-based corporate culture are essential prerequisites for sustainable business success. Through clear policies, binding standards of conduct and effective compliance processes, LEONI promotes responsible, lawful and transparent behaviour. The corporate values of care, results orientation, respect, responsibility and collaboration form the basis for day-to-day conduct and cooperation within the company as well as with external stakeholders. They shape LEONI's corporate culture and support an environment characterized by trust, integrity and mutual appreciation.

Corporate culture including training and awareness

To foster a culture of integrity and responsibility and to ensure compliance with internal and external requirements, LEONI provides training to all employees. Training is assigned based on a risk-based and target group-specific approach. Employees in the production environment (blue-collar) receive classroom training, for example as part of the annual safety instruction. Office-based employees (white-collar) are assigned both classroom and online training via the Learning Management System.

At global level, training courses such as the LEONI Code of Conduct awareness campaign are offered. In addition, local training programmes complement these measures in order to deepen knowledge of corporate policies, ethical conduct and operational processes in a targeted manner. The training courses are continuously developed and adapted to changing external and internal requirements. The topics covered include the LEONI Code of Conduct, anti-corruption, the whistleblowing system, antitrust law, human rights and working conditions, the German General Equal Treatment Act (AGG), sustainability, data protection, information security and export control. Managers are responsible for ensuring that their employees complete the required training either online or in person. The frequency of compliance training varies depending on the type of training. Some courses are conducted once or in the event of significant content changes, while the majority, such as LEONI Code of Conduct awareness, anti-corruption, and human rights and working conditions, must be repeated by employees every two years.

In 2025, a particular focus was placed on strengthening the global dialogue on LEONI values and supporting cultural integration in the context of the cooperation with Luxshare. The objective was to further promote and sustainably embed a shared understanding of corporate culture and collaboration worldwide.

For this purpose, globally aligned learning and communication formats were developed and introduced. A key element was the further development of the LEONI Values intranet page, which was supplemented by country-specific practical examples and best practices. In addition, a standardised global Welcome Day presentation was introduced, providing new employees with a consistent introduction to LEONI's values, culture and self-image.

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-1 – Business Conduct Policies and Corporate Culture

In addition, modern digital communication formats were created, including video-based content that makes values-based behaviour and successful cross-functional and cross-country initiatives visible. At the same time, existing activities in the area of Values & Entrepreneurship were continued and further developed. The centrally developed content was made available to local HR units so that they could adapt it to regional circumstances and promote dialogue on values and corporate culture locally.

A further focus was placed on promoting intercultural competencies. In 2025, a training programme for managers was implemented for the first time to strengthen collaboration in international and culturally diverse teams. Particular attention was given to cooperation with China in the context of the partnership with Luxshare. The training sessions were conducted both in person and virtually and covered topics such as leadership styles, communication, building trust, negotiation practices and cultural differences.

To provide further support, digital tools for developing intercultural competence were introduced. These digital learning and knowledge platforms offer self-assessments, simulations and practice-oriented recommendations for action for collaboration in international teams. In addition, AI-based feedback functions support the further development of intercultural communication and leadership skills.

The measures implemented contributed to intensifying the global engagement with LEONI values, strengthening awareness of cultural differences and further consolidating a shared leadership and collaboration culture across all regions. This continued to provide a successful basis for international cooperation and sustainable cultural integration within LEONI.

Whistleblowing system

LEONI has a complaints mechanism that enables employees as well as external persons to submit reports on potential misconduct easily and confidentially. Various reporting channels are available for this purpose and ensure secure communication. The LEONI Integrity Platform is a group-wide digital reporting system that enables employees, employees of customers and business partners to report compliance risks, misconduct and suspected compliance violations and/or criminal or unlawful conduct by managers and employees, including anonymously. All reports are reviewed centrally by the Compliance department, forwarded to the responsible specialist departments and processed with regard to internal and external requirements, such as data protection and whistleblower protection. Measures and process improvements resulting from the handling of reports are documented and followed up.


Care


Collaboration


Respect


Responsibility


Result Orientation

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-1 – Business Conduct Policies and Corporate Culture

LEONI Code of Conduct

The LEONI Code of Conduct describes the company's fundamental values and principles of conduct and contributes to fostering corporate culture. It applies to all employees worldwide and serves as guidance for acting with integrity and responsibility in everyday work. LEONI's global business activities are based on integrity and responsible conduct. The Integrity Commitment described in the LEONI Code of Conduct provides the guiding principle for decisions and actions within the company and helps to create trust within the company and with external stakeholders. Embedding this principle in the corporate values supports a corporate culture in which integrity is lived as a shared standard. The LEONI Code of Conduct was developed with the involvement of employees from different regions, functions and business areas. It contains chapters on values and integrity, integrity towards society and the environment, integrity in the workplace, integrity and compliance, and leading with integrity. The LEONI Code of Conduct is available in several languages.

Code of Conduct for Business Partners

The Code of Conduct for Business Partners provides a binding framework for cooperation along the entire value chain. It defines LEONI's expectations regarding ethical, lawful and sustainable conduct and is therefore a central component of compliance and sustainability management. The Code of Conduct for Business Partners particularly covers compliance with applicable laws, respect for human rights, fair working conditions and the responsible use of environmental resources. It also sets out clear requirements for preventing corruption and bribery, ensuring transparency in business relationships and complying with international standards.

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-2 – Management of Relationships with Suppliers

LEONI's supply chain plays a material role in its business activities and supports the company in serving its globally operating customers in the best possible way. Close co-operation with LEONI's suppliers helps ensure that sustainability efforts along the entire supply chain are implemented responsibly and in an environmentally conscious manner. Particular attention is paid to respect for human rights, environmental protection and social responsibility. Due to the diversity of suppliers and raw materials and the complexity of LEONI's global value chain, great importance is placed on ensuring that business relationships along the entire supply chain are aligned with environmental, social and ethical standards.

A central foundation is the Code of Conduct for Business Partners, which describes the principles and expectations regarding compliance, human rights and the environment along the entire supply chain and defines clear requirements for ethical, social and environmentally responsible conduct. LEONI expects binding acknowledgement of these principles and requires its business partners, through corresponding clauses in the purchasing terms and conditions, to comply with the principles of the Code of Conduct for Business Partners. This Code is based, among others, on the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the principles of the UN Global Compact, the core labour standards of the International Labour Organization, the OECD Guidelines for Multinational Enterprises, the German National Action Plan and the derived German Supply Chain Due Diligence Act.

In addition to the Code of Conduct for Business Partners and the general purchasing terms and conditions, LEONI also calls on all participants in the value chain, through the Declaration on Respect for Human Rights in accordance with the UK Modern Slavery Act, to comply with social and environmental standards. New suppliers of production materials must undergo a qualification process before cooperation begins. As part of a self-assessment, human rights and environmental aspects in accordance with the German Supply Chain Due Diligence Act are requested in addition to delivery conditions and commercial topics. It is also assessed whether suppliers agree to the Code of Conduct for Business Partners. Furthermore, environmental and occupational health and safety measures, such as certifications according to ISO 14001, ISO 45001 or OHSAS 18001, are requested and regularly reviewed.

To assess suppliers' sustainability performance, LEONI uses the SAQ of the Drive Sustainability Initiative, implemented by SUPPLIERASSURANCE. The questionnaire covers key topics of corporate responsibility, including environmental management, social responsibility, business ethics and aspects of sustainability management within the upstream supply chain. Supplier responses are systematically evaluated and included in the supplier assessment. Depending on the results, possible improvement measures are examined in dialogue with the suppliers. To promote a shared understanding of sustainability, LEONI relies on active and continuous dialogue with its suppliers. One component is an onboarding programme in which suppliers are trained on sustainability expectations and successful completion is confirmed by a certificate. In addition, an e-learning format is available that communicates the expectations in a clear and concise manner. Suppliers specified by customers that do not meet all LEONI requirements must be explicitly confirmed by the customer. Violations by existing suppliers are not tolerated. If a reported serious violation is confirmed, LEONI provides for sanctions against the supplier concerned, including appropriate legal and contractual consequences.

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-3 – Prevention and Detection of Corruption and Bribery

Integrity and compliance as fundamental corporate principles shape LEONI's business conduct. In addition to the risk management system, LEONI has previously used an audited Compliance Management System in accordance with IDW PS 980 to support compliant conduct. In 2024, as part of the regular review of adequacy and effectiveness, the Compliance Management System was adapted based on ISO 37301. The Compliance Management System serves to sustainably strengthen the compliance culture at LEONI and to permanently embed compliant conduct in the thinking and actions of all employees. This includes, in particular, the prevention and early detection of corruption, white-collar crime and money laundering. To raise awareness of these topics, LEONI provides its employees with compliance rules and training materials. In addition, business partners, conflicts of interest, gifts, invitations, donations, sponsoring and other compliance-relevant topics were reviewed in a global compliance tool. To further raise awareness among employees, including all managers, regarding compliance topics, the LEONI Social Charter and the LEONI Code of Conduct are also of central importance. These rules are based on external legal, market and customer-specific requirements as well as internal corporate values. LEONI continuously reviews the rules and updates them where necessary.

In 2025, LEONI consistently continued measures to embed the LEONI Code of Conduct. As a central component of company-wide compliance communication, the LEONI Code of Conduct was continuously communicated to employees through various channels, including posters in plants, videos, newsletters and the intranet. These measures contribute sustainably to raising awareness among the workforce for conduct based on integrity and compliance with rules.

In addition, regular awareness training sessions were conducted for blue- and white-collar employees in order to communicate the contents of the LEONI Code of Conduct in a practical manner and strengthen understanding of compliance requirements in day-to-day work. The LEONI Code of Conduct also remains an integral part of the mandatory training content for all blue-collar employees and was integrated into existing training courses during the reporting year.

For white-collar employees, a mandatory e-learning course remains available that deepens the content of the LEONI Code of Conduct and is updated regularly. In addition, managers were specifically addressed through leadership formats in order to strengthen their role as multipliers in passing on the content within their reporting lines. To promote responsible, ethical and compliant conduct among employees, LEONI also uses interactive learning formats. This includes the anti-corruption e-learning, which new employees must complete upon joining and repeat every two years thereafter (see ESRS G1-1).

The risk analysis for active and passive corruption carried out in 2025 concluded that the risk of active corruption within the LEONI Group has significantly decreased. This is mainly due to the changed business model of the LEONI Group, in particular through the sale of the industry and Oil & Gas business units, as well as the compliance initiatives described above. Taking this into account, LEONI began in the last quarter of 2025 to review and adapt all policies, work instructions and processes relating to anti-corruption with regard to their adequacy and effectiveness. The corresponding implementation is planned for 2026.

In addition to the prevention measures described, Compliance, based on the Three Lines Model of the Institute of Internal Auditors, is responsible in the second line, among other things, for monitoring compliance rules and procedures as part of Compliance Quality Reviews. The focus areas of these reviews include compliance awareness, i.e. awareness-raising measures such as whistleblowing management, policies, training or Management Board communication ("tone from the top"), compliance controls, for example with regard to hospitality, due diligence or business partners, high-risk processes in various areas such as purchasing, finance, HR and sales, as well as local special events such as audits, reviews and special investigations.

G1 Business Conduct

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

G1-3 – Prevention and Detection of Corruption and Bribery

The Integrity Platform is available to all employees, business partners and third parties who wish to report a breach of internal or legal rules and regulations. If there is a concern that the conduct of employees or business partners violates the LEONI Code of Conduct or principles set out in other relevant regulations, such as the German Supply Chain Due Diligence Act, this can be reported confidentially and, if required, anonymously via the Integrity Platform. Reports can also be submitted through all other communication channels communicated within LEONI. All reports are investigated and, where the suspicion is confirmed, sanctioned accordingly. The process for handling reports is subject to continuous quality assurance in order to meet internal and external requirements for whistleblowing management. The handling of reports is harmonised across departments, in particular Compliance, HR and HSEE, and has been rolled out through a group-wide work instruction. This includes bundling all incoming reports at the Compliance department as the central function within the LEONI Group, forwarding reports to the responsible specialist unit, and reviewing compliance with internal and external requirements, including whistleblower and data protection requirements. Any necessary labour law sanctions, business-related consequences and process improvements for risk mitigation resulting from the handling of reports are also documented, addressed and followed up.

Table 42 G1-3 Percentage of functions at risk covered by training programmes

2025	LEONI Group	AG/WSD	LCS
	In %		
Percentage of functions at risk covered by training programmes[35]	91	92	79

[35] Risk-exposed functions include all LEONI white-collar employees.

G1 Business Conduct

METRICS AND TARGETS

G1-4 – Confirmed Incidents of Corruption or Bribery

In 2025, there were no convictions for violations of anti-corruption and anti-bribery laws and no resulting fines in the LEONI Group overall or in the AG/WSD and LCS divisions. Furthermore, there were no confirmed incidents of corruption or bribery and no confirmed cases related to contracts with business partners that were terminated or not renewed due to violations in connection with corruption or bribery. In addition, there were no confirmed incidents of corruption or bribery that resulted in dismissal or disciplinary measures.

As there were also no indications of such violations in previous years, the procedures and measures presented under G1-3 can be considered effective. Nevertheless, in the last quarter of 2025 LEONI began to review and adapt all policies, work instructions and processes relating to anti-corruption with regard to their adequacy and effectiveness. The corresponding implementation is planned for 2026.

To measure and manage the effectiveness of compliance training, key figures for the anti-corruption, Code of Conduct awareness and human rights and working conditions e-learnings are presented below. These training courses are an essential component of the risk-based training concept and make a significant contribution to raising employee awareness and ensuring compliance with internal policies and external regulatory requirements.

Table 43 G1-4 Compliance e-Learnings

2025	Unit	LEONI Group	AG/WSD	LCS
e-Learning Anti-Corruption				
Number of successfully completed e-learnings in the reporting year	Number	1,264	1,264	-[36]
Completion rate within the target group in the reporting year	%	66.7	66.7	-[36]
Number of successfully completed e-learnings since initial assignment	Number	11,687	10,711	976
Overall completion rate since initial assignment	%	90.9	92.2	78.8
e-Learning LEONI Code of Conduct Awareness				
Number of successfully completed e-learnings in the reporting year	Number	1,265	1,265	-[36]
Completion rate within the target group in the reporting year	%	66.8	66.8	-[36]
Number of successfully completed e-learnings since initial assignment	Number	11,940	10,876	1,064
Overall completion rate since initial assignment	%	92.9	93.6	85.9
e-Learning Human Rights and Working Conditions				
Number of successfully completed e-learnings in the reporting year	Number	1,172	1,172	-[36]
Completion rate within the target group in the reporting year	%	61.8	61.8	-[36]
Number of successfully completed e-learnings since initial assignment	Number	10,556	9,914	642
Overall completion rate since initial assignment	%	82.1	85.3	51.8

[36] No new allocations in 2025 due to a system changeover.

LEONI

" WE DRIVE
CHANGE
FORWARD.
STEP BY STEP –
WITH CLEAR TARGETS
AND MEASURABLE
PROGRESS."

LEONI AG | Marienstraße 5 | D-90402 Nuremberg - Germany | Phone +49 911 2023-0 | corporate-sustainability@leoni.com | www.leoni.com