



Sustainability Report

OF TAKKT GROUP 2024

Sustainability Report

- 3 › [Foreword](#)
- 4 › [General disclosures](#)
- 9 › [Climate change](#)
- 18 › [Own workforce](#)
- 22 › [Corporate policy](#)
- 24 › [Non-financial Group statement and EU Taxonomy](#)

FOREWORD

TAKKT is a B2B direct marketing specialist for business equipment. The Group's sales brands allow customers to quickly find the right product solutions for their individual needs. In addition to product quality and service requirements, this also increasingly includes meeting sustainability criteria, such as providing the carbon footprint of products or ensuring a sustainable and resilient supply chain. TAKKT works closely with manufacturers and suppliers to continuously improve its sustainability performance. The Group sees that it has a relevant impact on certain market trends, such as through product portfolio selection and by providing information to customers. In recent years, the company has observed the steadily growing importance of sustainability for customers and partners. Sustainability has become a key factor in our customers' purchasing decisions. As part of its new strategic direction, the Group aims to further leverage its position, especially in Europe, with the combination of high supply chain transparency and comprehensive certifications serving as a competitive differentiator and growth driver.

The sustainable development goals (SDGs) of the United Nations are the foundation of TAKKT's sustainability strategy, with a focus on SDG 12 (responsible consumption and production), SDG 13 (climate action), SDG 7 (affordable and clean energy), SDG 5 (gender equality) and SDG 10 (reduced inequalities). These five goals cover the three impact areas of the sustainability strategy: product, climate and social. TAKKT's focus

is on continuously improving the sustainability of its product portfolio and reducing emissions along the value chain. At the same time, the company promotes equality as well as safe and fair working conditions for employees and workers along the value chain.

Until now, sustainability reporting was conducted in accordance with the widely used Global Reporting Initiative (GRI) standards. Due to increasing regulatory requirements, non-financial reporting will align more closely with legal standards and guidelines in the future. In the European Union, the Corporate Sustainability Reporting Directive (CSRD) aims to ensure standardized reporting and better comparability between companies. Unlike other European countries, Germany has not yet transposed the CSRD into national law. With this sustainability report, TAKKT has already begun aligning and structuring individual aspects of its reporting with CSRD requirements and standards.

In line with the structure outlined by the CSRD, this report begins with an introductory section and general information about the company's sustainability approach, mission statement, governance structures and sustainability goals. The first section concludes with a discussion of the methodology and results of the double materiality assessment, which serves to identify relevant sustainability topics. This is followed by comprehensive sections on climate change and own workforce, with the final sections covering the corporate policy, non-financial Group statement and EU Taxonomy.

GENERAL DISCLOSURES

The TAKKT sustainability approach

Mission statement

TAKKT’s sustainability vision underscores its focus on customer needs, the Group’s identity, and its commitment to the collective transformation process towards sustainable business practices:

“We place our customers’ success at the heart of all our sustainability efforts. Our mission is to deliver maximum value to our customers by providing sustainable products and solutions that best meet their needs. Through guidance and support, we empower our customers to make informed decisions, closely partnering with them in their transformation towards sustainability. We ensure a responsible supply chain, enabling our customers to benefit from a fully sustainable partnership.”

As an omnichannel direct marketing specialist for business equipment, the goal is to help customers be optimally equipped and assist them in selecting the right products and solutions. The Group aims to make a meaningful contribution to the sustainable success of its customers through a holistic approach that offers high-quality, durable products while ensuring efficient and sustainable processes throughout the supply and value chain. This encompasses not only quality, functionality and reliability, but also includes providing customers with comprehensive information about relevant sustainability matters.

TAKKT has developed a special product classification system in order to make product sustainability measurable and increase transparency across its entire product range. It enables the systematic evaluation of sustainable products and serves as the basis for targeted further development of the portfolio. Through the transparent disclosure of product evaluations, TAKKT provides customers with information about products and the upstream and downstream value chain, including details on the materials used, their recyclability and other sustainability matters. This

allows the Group to help customers reduce their carbon footprint in a targeted manner while also meeting the growing legal requirements.

Together with suppliers, TAKKT is working on continuously enhancing the sustainability of its product portfolio and achieve a sales share of 50 percent with sustainably rated products by 2028.

Governance

Sustainability is firmly established at the executive level at TAKKT as a key strategic issue and responsibility lies with the Chief Financial Officer. The Group-wide SCORE (Sustainable Corporate Responsibility) governance system was rolled out throughout the company in 2022 and has been fully in effect since then. The SCORE officers at the individual companies are appointed by management, along with the designated technical contacts.

The Group Sustainability team develops and communicates sustainability strategies, goals and priorities in coordination with the divisions and marketing companies. Together with the SCORE officers, it also drives initiatives and measures throughout the Group, promotes the implementation of the sustainability road map, and provides recommendations for action to the management team.

In particular, Group Sustainability supports the individual TAKKT companies in translating the Group-wide objectives into specific projects and implementing them. The team actively manages sustainability KPIs, supports on-site implementation, promotes knowledge exchange and ensures the consolidation and analysis of sustainability key figures throughout the Group. Regular reporting of relevant sustainability topics takes place at the Management Board level, during the Executive Meeting and to the Supervisory Board in order to ensure transparency and accountability.

TAKKT ensures compliance with all applicable legal requirements. Regulations are continuously reviewed in order to ensure compliance with due diligence obligations in the future as well. TAKKT conducted a double materiality assessment in line with the requirements of the ESRS for the first time in 2024.

Sustainability strategy and road map

Responsible corporate action, a collaborative partnership with customers and employees, and protection of the climate and natural resources are at the core of TAKKT’s sustainability goals.

WE SUPPORT



As a longstanding member of the UN Global Compact, TAKKT is committed to sustainable business practices and aligns its actions with the SDGs of the United Nations.

TAKKT pursues a clear and future-oriented sustainability strategy

that gives equal consideration to environmental, social and economic aspects. Through targeted actions in the three impact areas of climate, sustainable product development and social, the company plans to make further progress towards achieving its 2028 sustainability goals.

Potential energy-efficient measures are being explored in order to reduce CO₂ emissions, such as using renewable energy and optimizing logistics processes.

Close collaboration with customers and suppliers enables the development of sustainable product solutions for the portfolio that not only support measurable business success but also ensure responsible supply chains.

TAKKT’S 2028 SUSTAINABILITY GOALS

Impact Areas	SDGs	Sustainability KPI	Goals 2028	Results 2024
Circularity and Eco-Efficiency	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	Share of sustainability-assessed products of order intake (in %)	50 %	30.9 %
Climate-Actions	<p>13 CLIMATE ACTION</p> <p>7 AFFORDABLE AND CLEAN ENERGY</p>	Scope 1 & 2 emissions (in t CO ₂ e)	40 % reduction in comparison to base year 2021	7,006 t CO ₂ e (25 % reduction in comparison to base year 2021)
Social	<p>10 REDUCED INEQUALITIES</p>	Purchasing volume from sustainability-assessed suppliers (in %)	Assessment obtained in 2028: 50 %	Assessment obtained in 2024: 37.2 %

In 2024, TAKKT recorded further progress in the development of its sustainability key figures. Sales with sustainably rated products as well as the share of suppliers rated as sustainable grew further and are expected to increase again with the measures planned for 2025.

With regard to the climate impact area, the Group aims to further reduce its emissions. To achieve this, site-specific projects are being driven forward together with an external energy consultant to identify potential savings and derive actions.

In addition to the focus areas of product, climate, employees and society, TAKKT has defined mandatory requirements that are of strategic importance. This includes the expansion of sustainability reporting structures in order to ensure compliance with evolving legal requirements and regulations. Another key aspect is the plan to join the Science Based Targets Initiative (SBTi) in 2025. By aligning with SBTi criteria, TAKKT creates transparency in its climate goals and gives customers the assurance of working with a partner who shares and supports their requirements for a climate-friendly value chain.

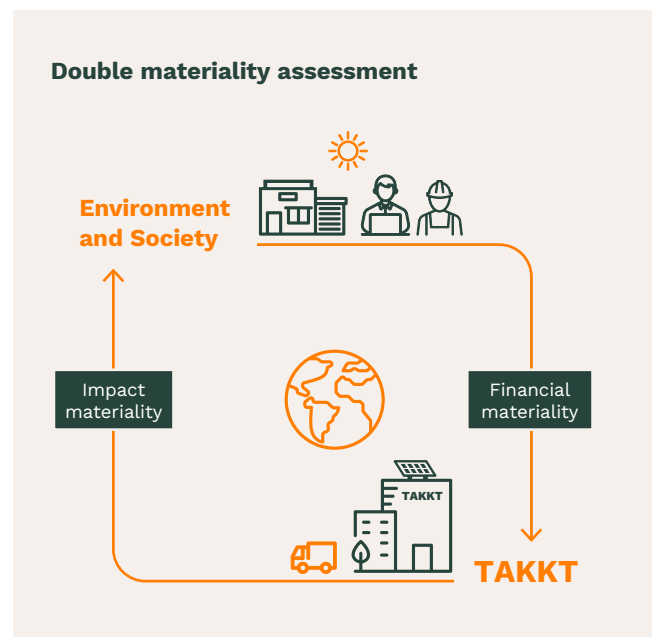
This commitment underscores the company's responsibility towards society, the environment and its stakeholders, while strengthening confidence in the company's sustainability strategy.

At the same time, TAKKT will place greater emphasis on clear, targeted internal and external communication to ensure transparency as they keep employees, customers, partners and other stakeholders informed about initiatives, goals and successes.

Double materiality assessment

The double materiality assessment (DMA) serves as the basis for identifying relevant sustainability topics and future sustainability reporting. It takes into account both the impact of TAKKT's business activities and

strategy on the environment and society, as well as the impacts that environmental and societal factors may have on TAKKT's financial position, development and market position. A key feature of the DMA is that it classifies as material not only topics that are highly relevant both financially for TAKKT and in terms of their environmental impact, but also those where only one of these two aspects is deemed material. This enables a comprehensive view of both the challenges and opportunities associated with sustainability.



The DMA conducted by TAKKT in 2024 supports the Group in complying with due diligence obligations. This includes systematically involving affected stakeholders and carefully assessing impacts and risks, which may also be influenced by external factors. The result of the DMA also provides the framework for reporting in accordance with the European Sustainability Reporting Standards (ESRS). The impacts, risks and opportunities assessed as material determine the sustainability topics on which TAKKT reports.

Double materiality according to ESRS

E1 Climate change

- 1 Climate change adaptation
- 2 Climate change mitigation
- 3 Energy

E2 Pollution

- 4 Pollution of air
- 5 Pollution of water
- 6 Pollution of soil
- 7 Pollution of living organisms and food resources
- 8 Substances of concern
- 9 Substances of very high concern
- 10 Microplastics

E3 Water and marine resources

- 11 Water
- 12 Marine resources

E4 Biodiversity and ecosystems

- 13 Direct impact drivers of biodiversity loss
- 14 Impacts on the state of species
- 15 Impacts on the extent and condition of ecosystems
- 16 Impacts and dependencies on ecosystem services

E5 Circular economy

- 17 Resource inflow, including resource use
- 18 Resource outflow related to products and services
- 19 Waste

S1 Own workforce

- 20 Working conditions
- 21 Equal treatment and opportunities for all
- 22 Other work-related rights

S2 Workers in the value chain

- 23 Working conditions
- 24 Equal treatment and opportunities for all
- 25 Other work-related rights

S3 Affected communities

- 26 Communities' economic, social and cultural rights
- 27 Communities' civil and political rights
- 28 Rights of indigenous peoples

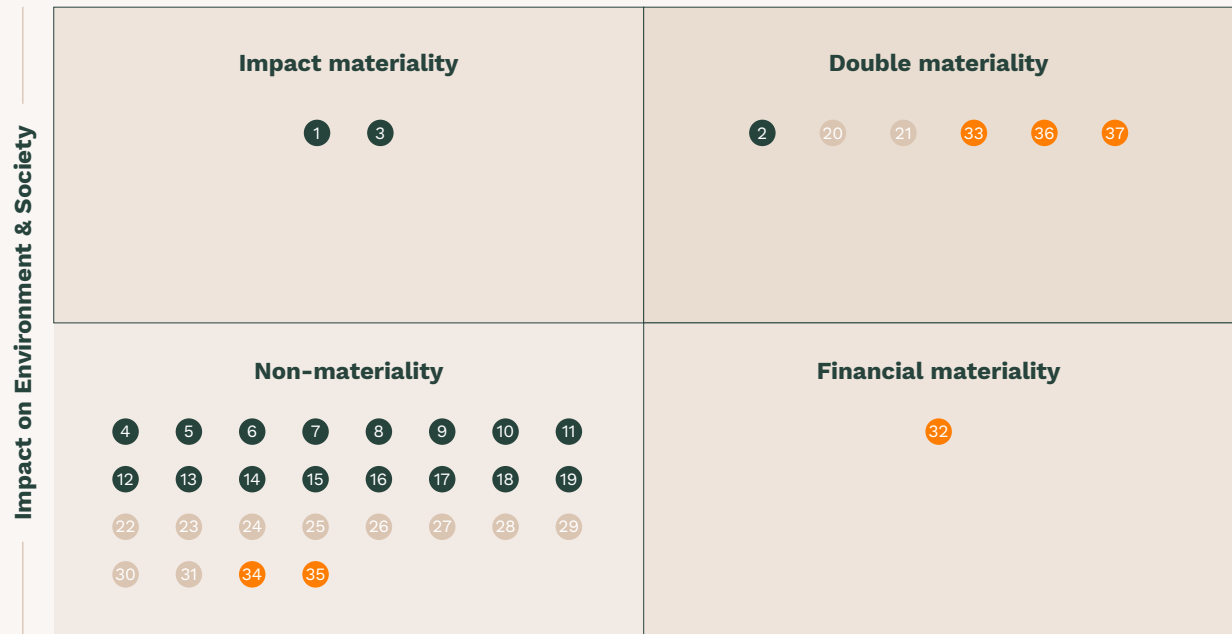
S4 Consumers and end users

- 29 Information-related impacts for consumers and/or end users
- 30 Personal safety of consumers and/or end users
- 31 Social inclusion of consumers and/or end users

G1 Business Conduct

- 32 Corporate culture
- 33 Protection of whistle blowers
- 34 Animal welfare
- 35 Political engagement
- 36 Management of relationships with suppliers including payment practices
- 37 Corruption and bribery

● Environmental (E) ● Social (S) ● Governance (G)



Result

Specifically, the environmental area covers the topics of climate change adaptation, climate change mitigation and energy from ESRS E1 (Climate Change). In the social domain, the focus is on working conditions, equal treatment and opportunities for all from ESRS S1 (Own Workforce). In the area of corporate policy, the topics of corporate culture, whistleblower protection, management of relationships with suppliers, and corruption and bribery from ESRS G1 (Governance) were identified as material for TAKKT. The nine topics classified as material are shown in the figure.

The structure of TAKKT’s current non-financial statement is based on the topics assessed as material.

Methodology

TAKKT conducted the DMA in accordance with the requirements of ESRS 2 (General Disclosures) in its current version of July 2023. The process began with a systematic identification and evaluation of the impacts, risks and opportunities (IROs) that are relevant for the TAKKT Group. The overarching framework was made up of all topics and subtopics from Table AR 16 of ESRS 1 (General Requirements). The goal was to derive specific impacts, risks and opportunities arising from the respective topics for the TAKKT Group. Special attention was given to the interplay between impacts and financial risks and opportunities (IRO). The identification of IROs was carried out on an aggregated level for the entire TAKKT Group to ensure a comprehensive and coherent perspective.

For impacts, the following dimensions were assessed: scale, scope, probability of occurrence of potential impacts and the irremediable character of negative impacts. For risks and opportunities, only the criteria of scale and probability of occurrence of potential risks and opportunities were used. Based on the assessment of the criteria, an overall value was determined for each IRO, which indicates whether an IRO exceeds the materiality threshold defined by TAKKT and is therefore classified as material.

Involving stakeholders and their representatives through workshops and interviews was an important component in identifying and evaluating the IROs. The views of the following stakeholder groups were taken into consideration:

- › Employees
- › Suppliers
- › Customers
- › Environment
- › Society

The interests and priorities of the stakeholder groups “Environment” and “Society” were derived indirectly. To ensure adequate representation of both groups, TAKKT used the assessments of a CO₂ specialist as well as publicly available data and statistics. The aim was to ensure the most representative perspective of these groups. The final results of the DMA were reviewed and approved by TAKKT’s Management Board and Supervisory Board. Following a project-related double materiality audit with limited assurance pertaining to compliance with the requirements outlined in ESRS 2, the external auditing agency found no indications of material violations of the requirements.

CLIMATE CHANGE

Climate strategy

Climate change is one of the greatest global challenges and is also of central importance to TAKKT. As an international B2B company involved in procurement and sales, TAKKT takes responsibility for its environmental and climate impacts. The company has therefore identified climate change as material in its DMA and is implementing targeted actions to reduce greenhouse gas emissions throughout the entire value chain.

The majority of TAKKT’s greenhouse gas emissions are generated in the upstream and downstream value chain, particularly in the procurement and distribution of products (Scope 3). In contrast, the direct emissions resulting from its business activities (Scope 1 and 2) are less significant.

Its climate strategy, which includes both operational actions and close collaboration with suppliers, puts TAKKT in a resilient position to navigate climate-related challenges. Climate change mitigation and adaptation actions are continuously being developed to actively shape the transition to a lower-emission economy.



TAKKT is aware of its responsibility to employees, customers and partners and remains committed to open and transparent communication. In the current Carbon Disclosure Project (CDP) report, the company received a

rating of C. By disclosing relevant data, TAKKT enables investors, customers and other stakeholders to understand the company’s environmental impact. Furthermore, the company plans to join the SBTi in 2025. The main objective of the SBTi is to define sound targets and standards that enable companies to take effective actions to limit global warming to 1.5°C.

In moving toward this goal, TAKKT has set a target to reduce greenhouse gas emissions at its sites (Scope 1 & 2) by 50 percent by 2030, compared to 2021 levels. A

reduction of 25 percent was already achieved in 2024. The Group-wide climate strategy for reducing emissions introduced in 2023, which is based on marginal abatement cost curves (MACCs), was further developed in 2024 to enable informed decision-making and the prioritization of actions. The new methodology ensures that the transformation is not only ambitious but also economically viable.

In the next step, TAKKT plans to develop a comprehensive net-zero plan based on the precise collection and analysis of Scope 3 emissions completed in 2024. Looking ahead, this assessment enables TAKKT to also define reduction targets for these emissions and incorporate them into its reduction strategy.

Climate risk analysis

Climate-related risks and opportunities are becoming increasingly significant worldwide and influencing business strategies and long-term planning. TAKKT also recognizes the importance of systematically assessing climate risks and opportunities and factoring them into business decisions. A climate risk analysis was conducted to assess and classify the relevant risks. The analysis is based on the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) and distinguishes between physical risks and transition risks. Physical risks arise from the direct impacts of climate change, such as temperature changes, extreme weather events or changes in precipitation patterns. On the other hand, transition risks result from the shift to a lower-carbon economy and include regulatory changes, technological developments and changing customer requirements regarding more sustainable business models. For the assessment of physical risks in the US business, the Living Atlas assessment tool was used, while the European Climate Risk Assessment was used for activities in Europe. Transition risks were analyzed based on the International Energy Agency’s (IEA) net-zero scenario. These tools provide robust and reliable data sources for making sound assessments of key climate risks. The results of the climate risk analysis serve as the basis for deriving measures to minimize risks or strengthen the company’s resilience.

Physical risks

A highly detailed geographical physical risk analysis was performed in the US (county level) and EU (NUTS 3) to capture regional differences as accurately as possible. For the US, the time period extends from 2035 to 2064 and for the EU from 2036 to 2065, with the focus of the analyses on the period up to 2050.

The analysis methodology is based on the RCP 8.5 worst-case scenario, representing a high level of emissions. Within this framework, various physical risks were examined, including temperature changes, heat waves, cold waves/frost, forest and wildfires, changes in precipitation patterns, heavy precipitation, water

scarcity and variability, drought, flooding, landslides and the rising sea level. Due to a lack of modeling capability and data availability, the following risks could not be taking into account: temperature variability, permafrost thawing, changes in wind conditions, ocean acidification, saltwater intrusion, coastal erosion, soil degradation, soil erosion, solifluction, cyclones, hurricanes, typhoons, storms, tornadoes, glacial lake outbursts, avalanches and soil subsidence.

The following table provides an overview of the climate-related risks identified at various TAKKT locations and possible adaptation measures to mitigate risks.

Region	Risks	Possible adaptation measures
USA, Finland, Norway	High temperature fluctuations	Improved thermal insulation, efficient cooling and ventilation systems
Hungary, Italy, parts of the USA	Heat waves	Additional efficient cooling measures, flexible working hours
Spain, Italy, parts of the USA	Forest and wildfires	Enhanced fire protection measures, regular emergency drills
Switzerland, Poland	Changes in precipitation patterns	Optimization of drainage systems, water management strategies
United Kingdom, the Netherlands	Rising sea level	Construction of dikes and flood protection systems
Portugal, Romania	Water scarcity	Water-efficient systems (e.g., rainwater harvesting, water-efficient facilities), emergency plans for water supply
Austria, Switzerland	Floods, landslides	Improved flood protection measures, slope stability assessments

Transition risks

The methodology for analyzing transition risks is based on the International Energy Agency’s net-zero scenario and the RCP 2.6 scenario, which is based on a low emission level. As part of the analysis, developments associated with this scenario (e.g., in the areas of regulation and market/demand) were assessed for their risk content. The analysis shows that rising raw material costs and higher emissions pricing can lead to higher procurement prices for TAKKT. In addition,

changes in consumer behavior, such as increased use of second-hand goods or the substitution of existing products, can result in decreased demand for TAKKT’s product range. Both risks (“rising procurement prices” and “structural changes in demand”) are described and evaluated in TAKKT’s risk and opportunities report, which includes not only considerations related to transition risks but also all conceivable factors that could lead to the occurrence of these risks.

Corporate Carbon Footprint

The corporate carbon footprint records all greenhouse gas emissions generated in a company within a defined time period. This includes direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2) and other indirect emissions along the value chain (Scope 3). Calculation of the corporate carbon footprint helps identify emission drivers and derive reduction potentials. In addition, regularly calculating the corporate carbon footprint enables the strategic management of climate objectives and measurable tracking of progress. In 2024, TAKKT calculated and systematically documented the Scope 1 and Scope 2 emissions, as well as the Scope 3 emissions, utilising the external sustainability software provided by Global Changer.

Methodology

Calculation of Scope 1 and Scope 2 emissions

In 2024, TAKKT calculated and documented Scope 1 and Scope 2 emissions using the Global Changer sustainability software. The location-based approach was used again as in previous years. Close collaboration with the individual TAKKT locations helped to further

improve the accuracy of the carbon footprint compared to prior years.

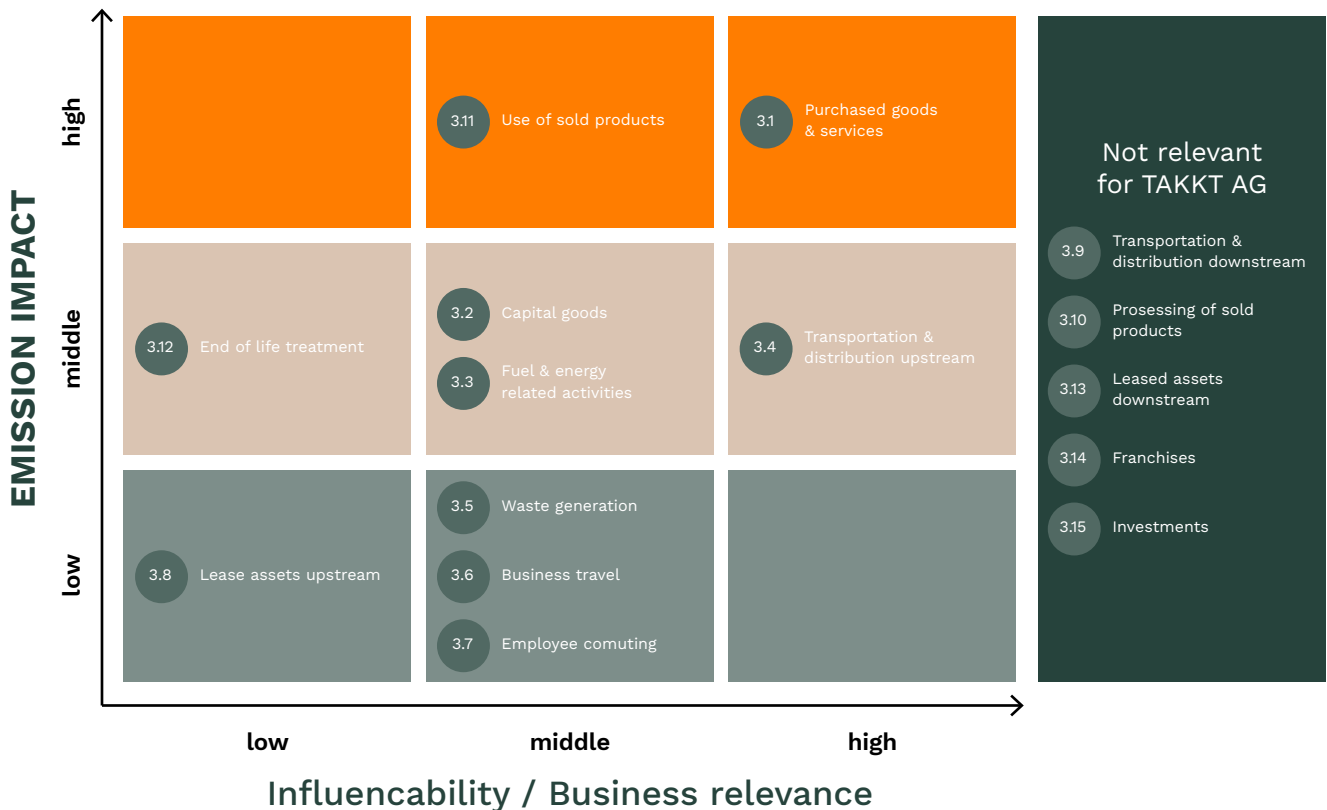
Since many final annual statements were not yet available at the time of the emissions calculation, estimates had to be used in some cases. Nevertheless, the use of software for the decentralized collection of emissions enabled more precise data capture than in previous years.

The calculated emissions are based primarily on activity-based data, which significantly improved the quality and accuracy of the calculations. TAKKT heavily relies on this methodology to ensure the accurate recording of emissions. Spend-based data is only used in cases where activity-based tracking is not possible.

Calculation of Scope 3 emissions

Significance analysis

To calculate Scope 3 emissions, TAKKT first performed a significance analysis. This ensures targeted emissions reporting that appropriately reflects the role of an omni-channel direct marketing specialist. In order to



do this, the relevance of all Greenhouse Gas Protocol emission categories is assessed in the various areas of business activity and throughout the value chain. Only categories that contribute significantly to TAKKT's

emissions balance are considered. The following tables show the categories assessed as not significant in the significance analysis and the significant categories along with the calculation method for measuring emissions.

Non-significant emissions

Category	Reason for exclusion
Downstream transportation and distribution (3.9)	TAKKT organizes and controls the entire transportation process and therefore consolidates all transportation-related emissions under Scope 3.4.
Processing of sold products (3.10)	TAKKT exclusively sells finished goods. Processing (e.g., assembly, welding) is carried out by suppliers before TAKKT's involvement.
Downstream leased assets (3.13)	TAKKT does not lease assets to third parties.
Franchises (3.14)	TAKKT does not operate any franchises.
Investments (3.15)	No investments in minority interests were made in 2024.

Significant emissions

Category	Description	Calculation method	Emissions 2024 (t CO ₂ e)
Purchased goods and services (3.1)	Emissions from the production of goods and services acquired by TAKKT in the year under review	<ul style="list-style-type: none"> • Spend-based for companies with >5 % of total procurement volume • Remainder through extrapolation within the division 	124,449
Capital goods (3.2)	Emissions from the production of fixed assets and assets >€1,000	<ul style="list-style-type: none"> • Spend-based approach based on 2024 balance sheet • Multiplication by sectoral emission factors 	1,090
Fuel and energy-related activities (3.3)	Emissions from the production, processing and transport of fuels and energy	<ul style="list-style-type: none"> • Calculation based on consumption data and generation technology • Use of Scope 1 and Scope 2 data collections 	1,624
Upstream transportation and distribution (3.4)	Emissions from transportation activities commissioned and paid for by TAKKT	<ul style="list-style-type: none"> • Distance-based for companies with >10 % of order intake • Extrapolation for smaller companies • Calculation based on weight, distance and mode of transportation using EcoTransIT 	199,871
Operational waste (3.5)	Emissions from the disposal and treatment of waste generated by TAKKT	<ul style="list-style-type: none"> • Multiplication of waste quantities by specific emission factors per treatment method 	684

Business travel (3.6)	Emissions from business trips using various means of transportation	<ul style="list-style-type: none"> • Distance-based or spend-based depending on data availability • Distance-based: calculation based on distances traveled and emission factors • Spend-based: calculation based on travel expenses and specific emission factors 	1,896
Employee commuting (3.7)	Emissions related to employees commuting to and from work	<ul style="list-style-type: none"> • Calculation based on regional distance data and internal HR metrics • Use of commuting distances and modal split of transportation 	3,432
Leased assets (upstream) (3.8)	Emissions from two non-operationally controlled sites (Tsuen Wan, Markham)	<ul style="list-style-type: none"> • Calculation of energy consumption based on building area and local consumption data 	23
Use of sold products (3.11)	Direct emissions from energy consumption during the useful life of sold products	<ul style="list-style-type: none"> • Grouping into product families • Calculation based on energy consumption, daily use and life cycle • Use of depreciation tables and B2B usage patterns • Taking into account the regional energy mix 	1,119,731
End-of-life treatment (3.12)	Emissions from disposal of sold products and packaging	<ul style="list-style-type: none"> • Classification by amount of waste and disposal method (landfill, incineration, recycling) • If unknown: use of market factors from ecoinvent database • Companies with <10 % order intake: extrapolation within the division 	51,143

Results

In 2024, the emissions shown include the direct emissions generated by TAKKT’s activities at the locations (Scope 1) as well as the indirect emissions resulting from the production of externally sourced energy (Scope 2) or emissions incurred through the activities of third parties along the value chain of the company (Scope 3). This enabled TAKKT to create a complete emissions calculation along the entire value chain for the first time in 2024.

In 2024, the total Scope 1 and 2 emissions amounted to 7,006 t CO₂e, representing a reduction of 1,342 t CO₂e or 16 percent compared to the previous year (8,348 t CO₂e). The total Scope 3 emissions were 1,503,945 t CO₂e.

Scope 1

Direct emissions from stationary combustion (Scope 1.1) amounted to 2,196 t CO₂e in 2024, representing a reduction of 34 t CO₂e or 2 percent compared to the previous year (2,231 t CO₂e). This reduction was primarily attributable to the ongoing energy-saving measures as well as the introduction of energy-efficient technologies. In addition, the lower business volume also had an impact.

In the area of mobile combustion (Scope 1.2), emissions amounted to 1,196 t CO₂e, corresponding to a decrease of 31 t CO₂e or 3 percent compared to the previous year (1,227 t CO₂e). This reduction was achieved through partial electrification of the vehicle fleet.

In addition, 287 t CO₂e were released from fugitive emissions, such as refrigerant losses, representing a significant increase of 284 t CO₂e compared to the previous year (2 t CO₂e). The increase in fugitive emissions was due to various operational and technical factors, including changes in maintenance processes and the installation of new systems.

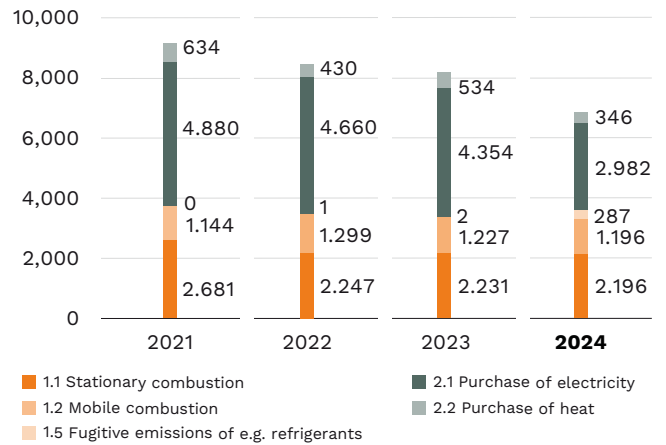
Total direct emissions (Scope 1) decreased from 3,460 t CO₂e to 3,392 t CO₂e, corresponding to a reduction of 68 t CO₂e or 2 percent.

Scope 2

Indirect emissions from purchased electricity (Scope 2.1) amounted to 2,982 t CO₂e in 2024, corresponding to a reduction of 1,372 t CO₂e or 32 percent compared to the previous year (4,354 t CO₂e). This reduction was primarily attributable to specific actions such as the commissioning of a photovoltaic system in Haan, the closure of locations and changes in consumption behavior at several major sites. Furthermore, in 2024 the calculation method was changed from the previous spend-based approach to an activity-based approach. Due to the more precise data collection possible this year, the previously deliberately conservative spend-based approach was replaced. This results in a more accurate representation of consumption, which is reflected in lower emissions.

Indirect emissions from purchased heat (Scope 2.2) amounted to 346 t CO₂e, representing a reduction of 188 t CO₂e or 35 percent compared to the previous year (534 t CO₂e). This decline was primarily due to lower heating requirements combined with milder winter conditions.

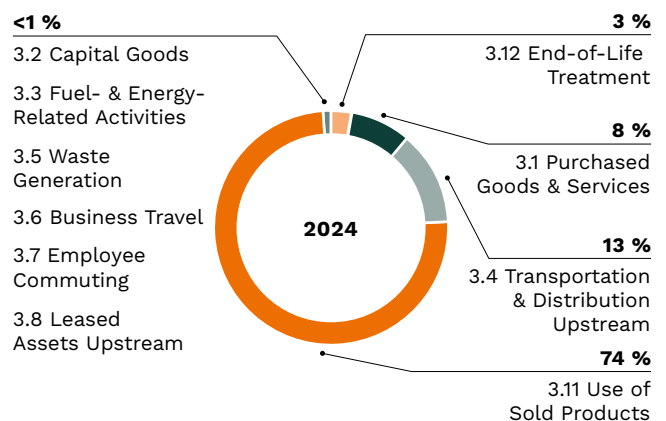
TAKKT Scope-1- and Scope-2-emissionen in t CO₂e



Scope 3

Based on the initial collection, Scope 3 emissions primarily relate to the following categories: 3.11 Use of sold products (74 percent), 3.4 Upstream transportation and distribution (13 percent), 3.1 Purchased goods and services (8 percent), and 3.12 End-of-life treatment of sold products (3 percent). These results show that product use accounts for the largest share of emissions, followed by transportation and manufacturing. These initial comprehensive assessments provide the basis for developing targeted reduction strategies and actions, which TAKKT aims to implement in the coming years to achieve significant reduction targets in Scope 3 as well.

Percentage share of Scope-3 categories

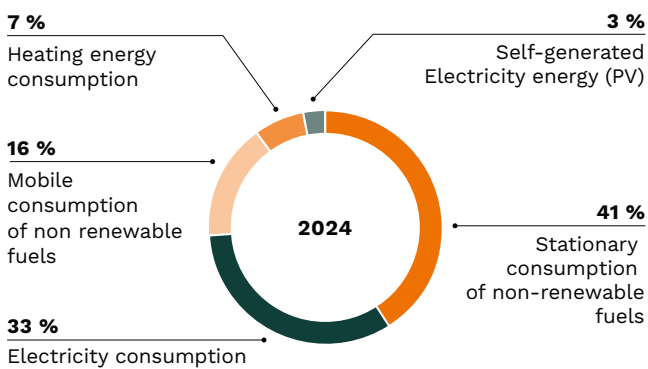


Energy consumption & energy mix

A detailed presentation of TAKKT's energy mix was created based on the analyzed data. This is visualized in the TAKKT Energy Mix 2024 diagram and provides an overview of the various energy sources used by TAKKT. This overview serves as the basis for planning and evaluating the company's energy supply and continuous development of the sustainability strategy.

The largest share of energy consumption is attributable to thermal energy and gas combustion, which together account for more than 50 percent of the total energy consumption of 211.2 million MJ.

TAKKT energy mix in percent



Reduction road map (climate objectives)

In 2024, TAKKT's Group-wide emissions reduction strategy was developed further and the corresponding investment planning optimized based on MACCs. This methodology is a valuable tool for assessing decarbonization projects. It enables weighing and visualizing the potential CO₂e savings in relation to the associated costs. Based on this, informed decisions can be made about which projects offer the most cost-efficient method for achieving decarbonization.

The identified actions for reducing CO₂ emissions are based on an internal analysis of the main sources of Scope 1 and Scope 2 emissions over the past few years. This analysis revealed that around half of the emissions stem from electricity consumption. In this area, the use of renewable electricity is seen as a promising driver, particularly through the expansion of photovoltaic systems and the increased self-supply of electricity. Ultimately, the decision to implement potential actions depends on the company's strategic priorities and economic conditions. Nearly a quarter of the emissions are attributable to stationary combustion, particularly diesel and gas consumption. In this area, a gradual transition to electric alternatives is being explored, with availability and technical feasibility playing a crucial

Photovoltaic system in Haan, Germany

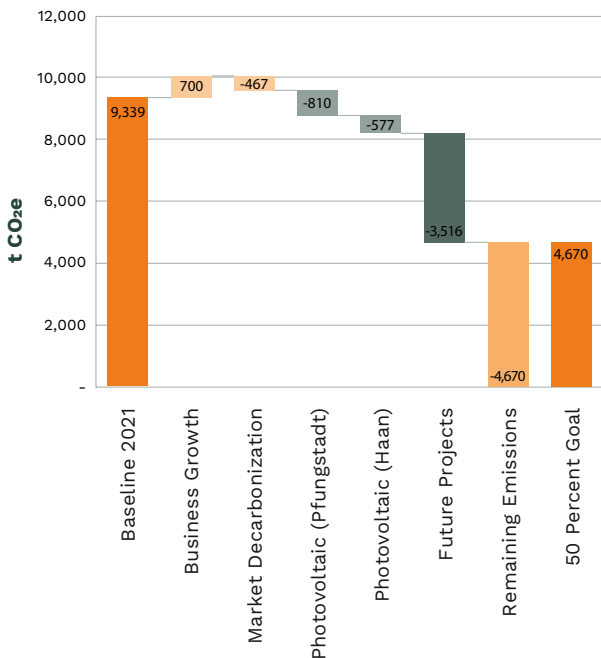


role. For mobile emissions, the continued electrification of the vehicle fleet is being considered, with external factors such as market developments and investment cycles also playing a decisive role in the progress of implementing these actions.

In 2023 and 2024, TAKKT invested in two significant photovoltaic projects in Germany. These projects use the rooftop area at warehouse locations for green electricity production and are being gradually commissioned, with the aim of achieving annual savings of more than 1,300 t CO₂e. As such, they make a significant contribution to promoting the energy transition at TAKKT and realizing a more sustainable energy mix for the company and regions where its sites are located. By using self-produced electricity, TAKKT not only reduces emissions but also lowers energy costs.

In 2024, the company’s reduction activities focused heavily on commissioning of the photovoltaic systems.

Plan for achievement of the 50 percent goal



Outlook

For 2025, TAKKT will examine further actions specifically aimed at achieving the climate objectives by 2030.

The identification of further actions and projects will take place in close collaboration between the sustainability department, subsidiaries and relevant functional areas. This will include a detailed analysis of the progress made to date and the evaluation of new initiatives to ensure the effective and targeted implementation of all planned activities.

Initially, the reduction strategy will focus on the Industrial & Packaging division, with particular emphasis on hotspot locations, which are responsible for a large portion of the division’s emissions. In the coming year, the plan is to have these locations evaluated by external energy consultants in order to identify and implement specific energy-saving measures. These actions are a key component of the road map for achieving the climate objectives and ensuring that resources are used efficiently to meet the defined reduction goals.

In addition, an adjustment of the sourcing strategy is planned in the Industrial & Packaging division in order to realize synergies between product optimization and emissions reduction. To best meet customer demands, the Group aims to develop customer-oriented solutions that offer both environmental as well as economic benefits.

In addition, TAKKT plans to certify as many of its subsidiaries as possible according to recognized sustainability standards such as ISO 50001 and EMAS in order to ensure and demonstrate continuous improvement in energy efficiency and emissions reduction.

The newly developed calculation tool for determining the greenhouse gas emissions of in-house manufactured products will enable TAKKT to calculate and disclose the product carbon footprint (PCF) for these products in the future. TAKKT’s business customers can use this information in their purchasing decisions and reliably calculate the emissions associated with their own operations. By disclosing the PCF, TAKKT not only creates greater transparency about the climate impact of its products, but also strengthens trust in its commitment to sustainable solutions.

Calculating the PCF also allows the identification of emission hotspots along the value chain. For both TAKKT and its business customers, this information provides the basis for the targeted development and implementation of emissions reduction actions. This enables the environmental impact of their products to be minimized in a sustainable way.

At the same time, TAKKT can set an example for its suppliers by disclosing PCFs and supporting them in calculating their own PCFs. This promotes collaborative partnerships and strengthens the shared responsibility for creating a more environmentally friendly supply chain.

Transparency for more environmentally friendly products

As a retail company, TAKKT places great emphasis on working together with suppliers to steer the product portfolio towards sustainability in a targeted manner. In order to achieve this, an innovative product sustainability rating was introduced in 2021. This classification system makes it possible to systematically measure the sustainability of products based on clear and transparent criteria. At the same time, it increases transparency across the entire product range. It helps customers make conscious and sustainable purchasing decisions.

The product rating system is based on clearly defined must-have criteria that are aligned with the ten principles of the UN Global Compact. TAKKT does not allow the sale of products that do not meet these fundamental requirements. In addition, the products are assessed in five categories: circular economy, climate change, cost-effectiveness, biodiversity and innovation.

In order to ensure that all relevant aspects are adequately taken into consideration, the system includes detailed

subcategories which are based on objective master data and the evaluation of supplier questionnaires. This approach ensures an unbiased and transparent assessment. The sum of the individual evaluations determines the final sustainability score of the product. The rating scale ranges from 1.0 to 5.0. Products with a rating of 3.0 or higher qualify as sustainable.

In 2024, TAKKT continued to actively market sustainably rated products and harmonize its portfolio in a targeted manner. Sustainability remains an important element in the product range in order to meet customer requirements and give greater consideration to environmental and social criteria. Greater customer transparency and a solid foundation for informed decision-making were achieved through more precise, comprehensive product information and improved data quality. An example of the success of sustainably rated products is evident in the fact that corporate customers include these products as preferred items in their electronic catalogs, thereby aligning their product selection with more sustainable solutions. This underscores the growing importance of sustainability criteria in procurement processes.

At the same time, the product range was systematically optimized with regard to sustainability by including products with better environmental and social attributes. Throughout this process, the needs and requirements of customers remained the top priority. TAKKT used feedback from its customers to align the product range to meet the growing demand for sustainable products as well as high expectations regarding quality and performance.

These activities are also reflected in the results: Sustainably rated products account for over 30 percent of TAKKT's total sales, once again exceeding the target for the year.

OWN WORKFORCE

TAKKT places great importance on strong values regarding motivation, engagement and employee satisfaction, and considers them key pillars of the company’s success. As an employer, TAKKT promotes an open and collaborative work environment, where each employee is encouraged to actively contribute to shared success. By continually developing its employer brand, TAKKT strengthens employee identification with the company and supports their long-term retention. In 2024, this was reflected in a voluntary employee turnover rate of 8.6 percent. A positive work environment, equal opportunities and the health and safety of employees are key priorities for TAKKT as an employer.

TAKKT uses modern human resources management processes to address these issues. In 2024, significant progress was made in this area with the Group-wide implementation of the Workday human resources management system. The new system replaces the previous tools and enables more efficient data collection and analysis. Particularly with regard to the requirements of the CSRD, Workday supports the delivery of important key figures. The resulting transparency enables informed decision-making, improved progress tracking and easier implementation of targeted actions.

Diversity, equal opportunities & inclusion

Diversity at TAKKT is understood as the appreciation and advancement of individual differences. This encompasses aspects such as ethnicity, gender, religion, age, sexual orientation, educational background and personality types. Equal opportunity at TAKKT means systematically eliminating barriers of any kind in order to ensure the same opportunities for all employees. The aim of inclusion is to give everyone a voice, respect opinions and create a sense of belonging.

TAKKT is committed to an appreciative, unprejudiced and inclusive work environment, where employee diversity is recognized as a valuable resource. As a signatory of the Diversity Charter and in accordance with the Labor and Human Rights Policy, the goal is to firmly anchor diversity, equality and inclusion in

the corporate culture. This commitment contributes to creating a positive work environment and ensures that human rights are respected and upheld within the workforce. There were no cases of human rights violations reported in 2024. Furthermore, TAKKT firmly believes in the value of a diverse workforce when it comes to fostering innovation and better addressing the needs of employees, customers and business partners.

Advancing women in management positions

A key aspect of TAKKT’s diversity strategy is increasing the share of women in management positions. In 2024, the share of female executives was 26.2 percent. In the future, TAKKT aims to take a more comprehensive approach to diversity in leadership and focus on additional aspects alongside the percentage of women. In addition to the continued advancement of women in leadership and ensuring equitable gender participation, the goal is to develop an even broader understanding of diversity and define clear criteria for diversity in leadership positions. This involves giving greater consideration to different perspectives, backgrounds and experiences in order to promote a more inclusive and effective leadership culture.

Management level	Share of female employees
Executive personnel	26.2 %
All employees	44.3 % of the 2,299 TAKKT employees

Dealing with discrimination and promoting equal opportunity

TAKKT is committed to combating all forms of discrimination and harassment. The equal treatment of all employees regardless of age, gender, ethnic origin, sexual orientation, religion or disability is a fundamental principle of the corporate culture. The mandate to prevent discrimination and harassment is an integral part of the company’s internal code of ethics. Code of conduct training is mandatory for all employees in order to ensure the ongoing prevention of discrimination and harassment. This training promotes awareness of mutual respect and provides clear standards of conduct.

Promoting equal opportunity includes the targeted removal of barriers as well as supporting employees with special needs. For example, in the Industrial & Packaging division, the representative body for severely disabled employees in Germany plays an important role by acting as an advisory and advocacy body and supporting the integration of the employees concerned.

In 2024, one case of discrimination was reported, which was carefully investigated and appropriately handled by the legal department.

Training and skills development

Employee development opportunities

The continuous development of employees' skills is essential in order to meet the challenges of a dynamic work environment. TAKKT implements a wide range of training and development measures to promote the individual skills of its employees and strengthen the organization as a whole.

A key component of this is the annual performance review with all employees to help identify and promote individual development needs. These reviews provide the basis for the individual planning of training measures and contribute to long-term employability.

TAKKT offers employees a wide range of opportunities for further development. In the area of language training, digital courses are available to employees through an external provider. This enables flexible continuing education regardless of location. In addition, mandatory and voluntary training on various topics are offered and conducted via internal portals. This includes individual documentation of completed courses to ensure the transparent tracking of development progress.

In addition to digital training and courses, TAKKT also offers employees training on the efficient use of AI tools. These courses are conducted in an interactive format by internal experts with a focus on providing support for specific use cases. The aim is to prepare employees for the use of new technologies and accelerate repetitive systematic tasks in order to free up time for more challenging and fulfilling activities.

Further development opportunities for employees include workshops on leadership and change management, mentoring programs and international assignments.

Promoting young talent and training

Fostering young talent in a targeted manner is an important part of TAKKT's human resources strategy. The company offers a wide range of opportunities for training and further development across all divisions, with the goal of retaining young talent for the long term and preparing them for future challenges. TAKKT's global talent programs and structured development processes create an environment where young professionals can develop their full potential. The programs are designed to align individual career opportunities with the strategic direction of the company, specifically aimed at preparing talent for specialized roles. In Germany, particular focus is given to the expansion and further development of the training structure. Through targeted investments in promising professional areas such as digital commerce management and dialogue marketing, attractive opportunities are created for young professionals.

TAKKT currently employs over 50 trainees and dual study students in Germany. The trainee ratio is between six and twelve percent, depending on location.

By introducing a revised training framework plan for each apprenticeship program starting in 2025, TAKKT is focusing on clear structures and high training standards. This plan provides the foundation for a modern, future-oriented training program designed to meet the needs of an ever-changing work environment. A structured transition process for placing trainees in permanent positions also ensures that valuable talent stays with TAKKT, while providing young professionals with a clear vision for the future.

Occupational health and safety

The safety and health of employees are TAKKT's highest priority. Through a comprehensive safety management system and regular safety audits, the company ensures that legal requirements and internal standards are consistently met and continuously improved. The goal is to create a safe and healthy work environment, prevent workplace accidents and actively promote the well-being of employees. Particular importance is given to ergonomic workplace design to minimize physical strain as well as to accident prevention through clear safety standards and regular training.

Occupational safety measures

TAKKT provides annual mandatory safety training for all employees in the form of online courses. The key areas covered include workplace ergonomics, accident prevention and the handling of equipment. In addition, there are specific guidelines on occupational health and safety tailored to the respective requirements of the locations in Europe and the US.

Furthermore, additional actions are being carried out to continuously improve workplace safety:

- › Safety instructions for operating special machines and equipment
- › Training and instruction on workplace-related risks
- › Regular on-site audits to check implementation and initiate corrective actions or additional training
- › Operational guidelines for safety-related activities
- › Multilingual, easily understandable notices and documents, ensuring accessibility for everyone

Safety standards

In Germany, an occupational health and safety directive regulates the mandatory compliance and implementation of safety regulations. Regular inspections and maintenance of work equipment by internal and external safety specialists ensure the safe operation of facilities. Employees who work with machines or hazardous materials receive targeted training and are equipped with personal protective equipment.

Health promotion

In addition to security measures for accident prevention, TAKKT actively promotes employee health. A range of measures are available, including ergonomic workplace design, mobile massage services, an annual vaccination program and health promotion programs via the internal benefits portal.

In addition to physical health, TAKKT also places importance on the mental health of its employees. Stress management programs, counseling services and targeted health promotion measures, such as fitness programs and health check-ups, contribute to long-term well-being.

These initiatives not only help to reduce health risks but also improve job satisfaction and productivity.

The effectiveness of the management system is reviewed regularly using various indicators:

Number of fatalities in 2024 due to work-related injuries and occupational diseases	0
Number and rate of reportable workplace accidents in 2024	Number: 13 Rate: 5.8*
Number of cases of reportable occupational diseases in 2024	0

*Accidents per 1,000 FTE

At a rate of 5.8 reportable accidents per 1,000 employees per year, TAKKT is within the benchmark of comparable, lower risk sectors, demonstrating satisfactory occupational safety performance. TAKKT continues to pursue the goal of creating a workplace that ensures both workplace safety and employee health.

Grievance mechanisms

Respect for human rights is a fundamental aspect of corporate responsibility. An effective grievance management system enables early identification of risks related to potential violations of human rights or environmental regulations, the remediation of negative impacts and providing redress to those affected. Easily accessible grievance procedures can help prevent escalations, minimize legal risks and ensure compliance with standards.

TAKKT has established a systematic grievance procedure to appropriately document, investigate and resolve human rights-related grievances. The reporting of such information is integrated in a comprehensive whistleblower system which, in addition to recording grievances related to human rights and environmental regulations, also includes reports of potential fraud, allegations of corruption and conflicts of interest. The grievance mechanism is set out in the rules of procedure for whistleblowers, which give all employees and external parties the opportunity to report indications of

misconduct and violations of due diligence obligations. The protected positions include:

- › Respect for human dignity and humane treatment
- › Anti-discrimination and diversity
- › Ensuring safety and health in the workplace
- › Freedom of association and the right to collective bargaining
- › Fair working conditions and wages
- › Equal opportunities for career development

TAKKT provides multiple channels for submitting grievances or information. The aim is to ensure that the reporting process is easily accessible to all employees and external partners. This includes the compliance helpline, an anonymous multilingual electronic whistleblower system that is available around the clock. Alternatively, complaints may be submitted by mail through the internal mail system or by email. In addition, there is the option to report concerns directly and in person to executive personnel or the compliance department. TAKKT expressly encourages all employees, trainees, interns and working students

to report potential violations even if they are not personally affected.

All received complaints and reports are reviewed by trained independent TAKKT compliance experts. In the event of a reasonable suspicion, an appropriate investigation follows, during which the next steps and responsibilities are determined. A corrective action plan to address the identified deficiencies is developed in close consultation with the person who provided the information based on clarification of the facts. The agreed actions are systematically implemented and monitored to ensure that violations are rectified and future risks minimized. In 2024, 13 reports and grievances were received. These were processed and closed by compliance experts.

The effectiveness of the grievance mechanism is reviewed annually and as needed. Lessons learned from the previous year as well as case-related adjustments are incorporated into the further development of the procedure. The objective is to continuously improve the procedure and ensure the protection of employees.

CORPORATE POLICY

Corporate culture

In order to meet the requirements of all internal and external stakeholders, TAKKT pursues a policy of good business conduct that promotes a healthy corporate culture with a high level of integrity. In doing so, TAKKT provides all employees with clear guidelines for expected behavior within the company and when dealing with stakeholders.

The TAKKT code of ethics serves as a central guide and sets clear standards for responsible action. It comprises eight fundamental principles:

1. Respect for the law: Strict compliance with all applicable laws and regulations.
2. Fair employment practices, diversity & inclusion: Promotion of safe and fair workplaces free of any form of discrimination.
3. Dealing with conflicts of interest: Ensuring that business decisions are made solely in the interest of TAKKT.
4. No corruption: Clear rejection of bribery and inappropriate gifts or benefits.
5. Antitrust & competition law: Commitment to fair competition and compliance with antitrust regulations.
6. Protection of assets & information: Responsible handling of company assets and confidentiality.
7. IT & data security, digital media: Ensuring secure and effective handling of IT systems and data.
8. Responsibility towards the environment & society: Commitment to sustainability and social responsibility.

Compliance with and continuous development of this code are ensured by Group Legal & Compliance and the compliance committee, which is led by the CEO. The CEO also has overall responsibility for monitoring and promoting compliant behavior.

Through this clear governance structure, TAKKT reaffirms its commitment to transparency, ethical business practices and responsible entrepreneurship, both internally and in its interactions with customers, partners and society.

Protection of whistleblowers

TAKKT places great importance on the comprehensive protection of internal and external whistleblowers in order to promote an open corporate culture and effectively address potential misconduct. Whistleblowers are explicitly protected against retaliation of any kind. This includes actions such as pressure, coercion or workplace disadvantages that may be connected to a report. TAKKT does not tolerate retaliation against whistleblowers or anyone who contributes to promoting compliant behavior.

The foundation for this is the Group-wide whistleblowing policy, which comprehensively governs the protection of whistleblowers and clearly defines their rights. The identity of whistleblowers and any information that could reveal their identity are handled with strict confidentiality. Throughout the entire process, the number of individuals with access to sensitive information is kept to a minimum. Anonymously submitted tips are also accepted and processed. In these cases, TAKKT does not take any steps to determine the identity of the whistleblower.

In addition, TAKKT ensures that all employees are informed about the protection mechanisms and reporting process. Training on the whistleblower system and corresponding data protection guidelines is mandatory for all employees. Employees who are entrusted with processing reports receive special training to ensure thorough, independent and objective investigation of the information.

In accordance with applicable legal regulations, TAKKT has established procedures to investigate incidents such as corruption and bribery promptly and independently. This ensures the professional handling of reports and systematic follow-up of potential grievances.

With these measures in place, TAKKT creates an environment in which whistleblowers feel safe in reporting misconduct. This contributes to strengthening integrity and transparency within the company.

Combating bribery and corruption

TAKKT’s values are the foundation for trusting and responsible collaboration, both within the company and with external business partners. Responsible corporate governance is firmly anchored in the corporate culture. TAKKT expressly supports the aims of the German Corporate Governance Code and places the highest priority on compliance with legal and contractual requirements.

In order to prevent, detect and combat corruption and bribery, TAKKT follows a systematic approach supported by comprehensive guidelines and training programs. In addition to the self-commitment outlined in the code of ethics, which clearly rejects any tolerance of corruption, the TAKKT “Fair Competition” policy establishes specific requirements for corruption prevention and fair competition.

TAKKT places great importance on training and raising awareness among employees. All employees are required to complete mandatory training programs to ensure they understand the applicable compliance rules and policies. In particular, employees in high-risk functions receive comprehensive training.

To promote the prevention and detection of corruption and bribery, TAKKT has established a compliance management system, which is regularly monitored and developed further by corporate department and the compliance officer. This system includes processes for the systematic investigation of allegations or incidents related to corruption or bribery. TAKKT undertakes to examine all reports in a thorough, independent and objective manner in order to identify potential risks early and take appropriate measures. No cases of corruption were reported in 2024.

Through this approach, TAKKT strengthens integrity and transparency, minimizes risks and contributes to responsible and sustainable business practices.

Management of relationships with suppliers

TAKKT places great importance on trusting collaborative partnerships with suppliers and firmly believes that sustainable improvements along the supply chain can only be achieved by working closely with manufacturers and suppliers.

In addition to ensuring compliance with relevant standards, this also creates the foundation for shared growth and long-term mutually successful business relationships. TAKKT consistently implements these principles. Accordingly, there were no legal proceedings against Group companies in 2024 for payment delays. Through transparent communication with suppliers and specific requirements, TAKKT promotes compliance with ethical and environmental standards, such as the prohibition of child and forced labor, ensuring fair wages and the resource-efficient use of water and energy. The supplier code of conduct is the binding basis for ensuring that all partners along the supply chain meet these requirements. This fulfills customer expectations regarding supply chain sustainability while taking into account regulatory requirements.

In 2024, the Industrial & Packaging division introduced a procurement policy in order to further improve the accuracy and reliability of supply chain information. The objective of this policy is to further standardize procurement activities while giving greater consideration to environmental and ethical issues.

The significant role of sustainability in TAKKT’s supplier strategy is reflected in the growing share of purchasing volume from suppliers certified by the independent rating agency EcoVadis. The Group-wide share currently exceeds 37 percent, slightly below the target of 40 percent set for 2025.

NON-FINANCIAL GROUP STATEMENT AND EU TAXONOMY

Non-financial Group statement

Parts of this sustainability report also constitute the non-financial statement and thereby fulfill the legal requirements for TAKKT AG as a listed company (sections 315b and 289b in conjunction with 264d and 290 of the German Commercial Code [HGB]). In accordance with section 289c(3) sentences 3 and 4 HGB, there are no reportable risks for TAKKT AG. An overview of the components and their detailed coverage within the sustainability report can be found in the following table:

NFS components	Section and page(s) Sustainability report
Environmental issues	Climate change, p. 206-216
Employee issues	Diversity, equal opportunities & inclusion, p. 215-16 Training and skills development, p. 216
Social issues	Management of relationships with suppliers, p. 220
Respect for human rights	Grievance mechanisms, p. 217-218
Combating corruption and bribery	Combating bribery and corruption, p. 219-220

The remaining parts of the sustainability report contain additional information which is not part of the non-financial statement.

EU Taxonomy

Introduction

Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020, (hereinafter: Taxonomy Regulation) requires companies to report on the environmental sustainability of their economic activities using a uniform classification system described in the regulation. In this system, an economic activity that is potentially or actually environmentally sustainable is referred to as taxonomy-eligible or taxonomy-aligned. The conditions that an economic activity must meet in order to be considered

taxonomy-eligible or taxonomy-aligned are specified in the Taxonomy Regulation and supplementary EU regulations (2021/2139, 2022/1214, 2023/2485, 2023/2486). These conditions are based on the following six environmental objectives:

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

Reference values

The reporting requirements under the Taxonomy Regulation stipulate that for sales, capital expenditure (CapEx), and operating expenditure (OpEx), the share attributable to taxonomy-eligible and taxonomy-aligned economic activities must be disclosed in relation to a reference value. The reference values are defined in EU Regulation 2021/2178. For sales, the reference value is net sales, for CapEx it is additions to property, plant and equipment as well as intangible assets, and for OpEx it is the sum of expenses for renovation, maintenance or repair of property, plant and equipment, expenses for short-term leasing, and expenses for research and development. In 2024, TAKKT's reference values were EUR 1,052,890 thousand for sales, EUR 26,344 thousand for CapEx and EUR 7,813 thousand for OpEx.

Taxonomy eligibility

An economic activity is considered taxonomy-eligible if it has the potential to contribute to (at least) one of the six environmental objectives. The supplementary EU regulations provide a comprehensive numbered list of economic activities that qualify as taxonomy-eligible for each environmental objective. The shares of these economic activities in relation to the reference values above are presented in the following sections. For the calculation, various control measures such as plausibility checks and reconciliations were carried out in order to avoid double counting when allocating amounts across the economic activities.

Revenue

TAKKT generates its net sales through the sale of business equipment. The product range is diverse. It also includes spare parts for furniture, lifting equipment and conveyors. The sale of these spare parts qualifies as a taxonomy-eligible economic activity (number 5.2) for the environmental objective “transition to a circular economy”. There were no other sales-relevant taxonomy-eligible economic activities at TAKKT in 2024. Consequently, the share of sales from taxonomy-eligible economic activities corresponded to the share of sales from spare parts for furniture, lifting equipment and conveyors. This amounted to 0.1 percent (EUR 1,200 thousand/EUR 1,052,890 thousand).

Capital expenditure (CapEx)

In 2024, additions to property, plant and equipment and intangible assets at TAKKT resulted from a variety of business transactions. Some of these business transactions are associated with taxonomy-eligible economic activities for the environmental objective “climate change mitigation.” These include the acquisition and long-term leasing of buildings in the amount of EUR 14,877 thousand (economic activity “7.7 Acquisition and ownership of buildings”), passenger vehicle purchases of EUR 1,715 thousand (economic activity “6.5 Transport by motorbikes, passenger cars and light commercial vehicles”) and the installation of photovoltaic systems of EUR 1,081 thousand (economic activity “4.1 Electricity generation using photovoltaic technology”). The share of CapEx from taxonomy-eligible economic activities resulting from these amounts came to 67.1 percent.

Operating expenditure (OpEx)

The OpEx reference value for TAKKT in 2024 was very small at EUR 7,813 thousand. It accounted for only 4.8 percent of other operating expenses amounting to EUR 163,011 thousand. The OpEx reference value was therefore considered insignificant. Given this insignificance and with reference to Article 8 of the Taxonomy Regulation in conjunction with EU Regulation 2021/2178, the determination of the share of OpEx from taxonomy-eligible economic activities was dispensed with and reported as zero.

Taxonomy alignment

A taxonomy-eligible economic activity is taxonomy-aligned if it meets three conditions:

1. The company performing the activity complies with minimum safeguards relating to human rights (including labor rights), bribery/corruption, taxation and fair competition
2. The activity makes a substantial contribution to (at least) one of the six environmental objectives
3. The activity does not cause significant harm to any of the other environmental objectives

Compliance with minimum safeguards is assessed based on the report of the Platform on Sustainable Finance on this topic as well as the FAQ notice of the European Commission (2023/C 211/01). TAKKT’s compliance with the minimum safeguards was confirmed for 2024. The assessment of substantial contribution to an environmental objective without significantly harming the other environmental objectives is carried out based on the technical assessment criteria specified in the supplementary EU regulations. Generally, this requires a large amount of data and evidence, some of which must be obtained from suppliers. For example, the examination of the technical assessment criteria for the economic activity “6.5. Transport by motorcycles, passenger cars and light commercial vehicles” requires, among other things, information on the emissions and recyclability/reusability of the vehicles as well as the rolling noise/rolling resistance of the tires. In 2024, TAKKT did not have all the required data and evidence for any of the four taxonomy-eligible economic activities. Consequently, the shares of taxonomy-aligned economic activities in the reference values were each reported as zero.

Tables

The following tables show the EU Taxonomy disclosures in the structure specified by EU Regulation 2021/2178 (and revised by EU Regulation 2023/2486). Minor differences in the previous-year figures compared to those in the 2023 annual report result from the fact that the share of revenue from taxonomy-eligible economic activities resulting from the sale of spare parts was not reported in the 2023 annual report.

Proportion of Sales from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm ¹)						Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) Sales, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (2)	Sales (3)	Proportion of Sales (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				Minimum Safeguards (17)
Economic Activities (1)		k Euro	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Sales of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%														0%		
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Sale of spare parts		CE 5.2.	1,200	0.1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL							0.1%		
Sales of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			1,200	0.1%	0%	0%	0%	0%	0.1%	0%							0.1%		
A. Sales of Taxonomy-eligible activities (A.1 + A.2)			1,200	0.1%	0%	0%	0%	0%	0.1%	0%							0.1%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Sales of Taxonomy-non-eligible activities			1,051,690	99.9%															
TOTAL			1,052,890	100%															

Y = 'Yes', Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N = 'No', Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 EL = 'Eligible', Taxonomy-eligible activity for the relevant environmental objective
 N/EL = 'Not Eligible', Taxonomy-non-eligible activity for the relevant environmental objective

	Proportion of Sales/Total-Sales	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0.1%
PPC	0%	0%
BIO	0%	0%

CCM: Climate Change Mitigation
 CCA: Climate Change Adaptation
 WTR: Water and Marine Resources
 CE: Circular Economy
 PPC: Pollution Prevention and Control
 BIO: Biodiversity and Ecosystems

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm*)						Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (2)	CapEx (3)	Proportion of CapEx (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				Minimum Safeguards (17)
Economic Activities (1)		k Euro	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%														0%		
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Electricity generation using solar photovoltaic technology	CCM 4.1.	1,081	4.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.6%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	1,715	6.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6.0%		
Acquisition and ownership of buildings	CCM 7.7.	14,877	56.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								46.3%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		17,673	67.1%	67.1%	0%	0%	0%	0%	0%								56.9%		
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)		17,673	67.1%	67.1%	0%	0%	0%	0%	0%								56.9%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		8,671	32.9%																
TOTAL		26,344	100%																

Y = 'Yes', Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N = 'No', Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 EL = 'Eligible', Taxonomy-eligible activity for the relevant environmental objective
 N/EL = 'Not Eligible', Taxonomy-non-eligible activity for the relevant environmental objective

	Proportion of CapEx/Total-CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	67.1%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

CCM: Climate Change Mitigation
 CCA: Climate Change Adaptation
 WTR: Water and Marine Resources
 CE: Circular Economy
 PPC: Pollution Prevention and Control
 BIO: Biodiversity and Ecosystems

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm ¹)						Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) OpEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (2)	OpEx (3)	Proportion of OpEx (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				Minimum Safeguards (17)
Economic Activities (1)		k Euro	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%														0%		
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%														0%		
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)		0	0%														0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		7,813	100%																
TOTAL		7,813	100%																

Y = 'Yes', Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N = 'No', Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 EL = 'Eligible', Taxonomy-eligible activity for the relevant environmental objective
 N/EL = 'Not Eligible', Taxonomy-non-eligible activity for the relevant environmental objective

	Proportion of OpEx/Total-OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

CCM: Climate Change Mitigation
 CCA: Climate Change Adaptation
 WTR: Water and Marine Resources
 CE: Circular Economy
 PPC: Pollution Prevention and Control
 BIO: Biodiversity and Ecosystems