GRAPHITE MATERIALS

Corporate Social Resposibility

CSR Report 2024/ 2025

In accordance with the German Sustainability Code (DNK)

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B1. Basis for the preparation

In this report, we voluntarily disclose Graphite Materials' sustainability performance, compared with the previous year (2023), to our stakeholders. Through our growth strategy, Penta-Growth2033, we are placing a clear focus on long-term developments that will strengthen us sustainably. The aim is to combine investment with social and environmental responsibility, whilst simultaneously expanding our global competitiveness. Despite high infection rates and supply bottlenecks, Graphite Materials proved its mettle in crisis mode and, through forward-looking investments, created a strong foundation for the coming years. The acquisition of modern CNC machines, the successful recruitment of skilled workers and our commitment to digitalisation – including the introduction of remote working – are providing important growth drivers.

Furthermore, the positive results of our sustainability management highlight the progress made in key areas. Current challenges such as geopolitical conflicts, economic impacts and skills shortages are being addressed in a solution-oriented manner to bring us closer to Vision 2028.

The reporting period covers the years 2024 and 2025, and the comparative figures relate to 2023, unless otherwise stated. For the sake of linguistic simplicity, gender-neutral terms are used when referring to people. External links are indicated by arrows, and "Graphite Materials GmbH" is occasionally abbreviated to "GM". All units of measurement in this report follow the metric system.

Our system

This CSR report is based on the sustainability strategies of the following frameworks:

The Sustainable Development Goals (SDGs) comprise 17 global goals for a better future. The guiding principle of the 2030 Agenda is to enable people worldwide to live in dignity whilst ensuring the long-term preservation of the natural environment.

The German Sustainability Code (DNK) supports the development of organisations' own sustainability strategies and provides an introduction to sustainability reporting.

Deutscher Nachhaltigkeits Kodex

The Greenhouse Gas Protocol (GHG) provides methods for calculating carbon footprints. It is a global accounting standard for businesses, countries and organisations.

GREENHOUSE GAS PROTOCOL

VSME

The VSME Standard (Voluntary Sustainability Reporting Standard for SMEs) is a voluntary reporting standard developed by EFRAG for small and medium-sized enterprises (SMEs) in the EU. It offers a simple and practical approach to sustainability reporting and serves as a response to the increasing requirements under the CSRD, for example to meet customer expectations and ensure data transparency. It has a modular structure (basic and comprehensive modules) and is based on the European Sustainability Reporting Standards (ESRS), but is significantly simplified so as not to overburden SMEs.

B2. Practices, guidelines and initiatives

Graphite Materials strives to meet all these standards, within the limits of our human and financial resources.
Here you will find the various guidelines we use to achieve this.

In addition to our ISO 9001 and 14001 certifications, we also support the Umweltpackt Bayern scheme and the Bayern Innovativ initiative.

>> Ethical guidelines

>> Environmental guidelines

>> Code of Conduct (COC)

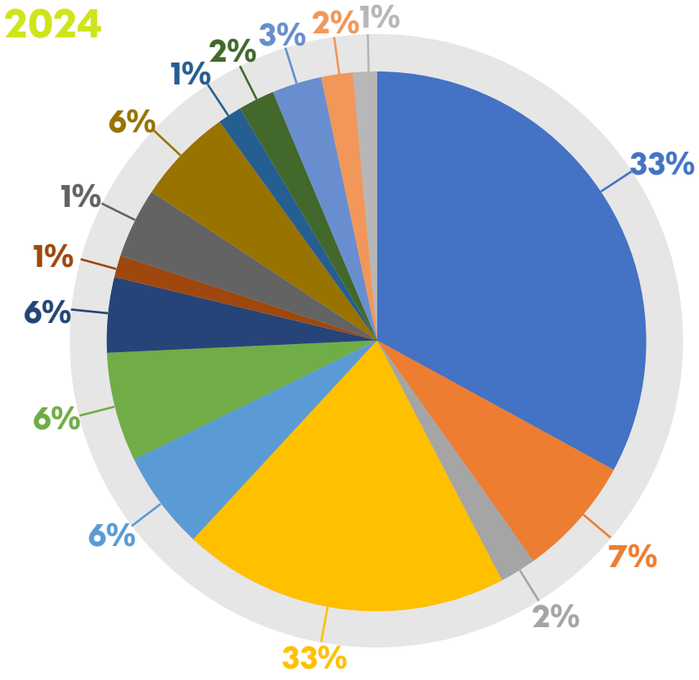
B3. Energy and greenhouse gas emissions

The two pie charts on the following page show the various sources of emissions in our **production** process.

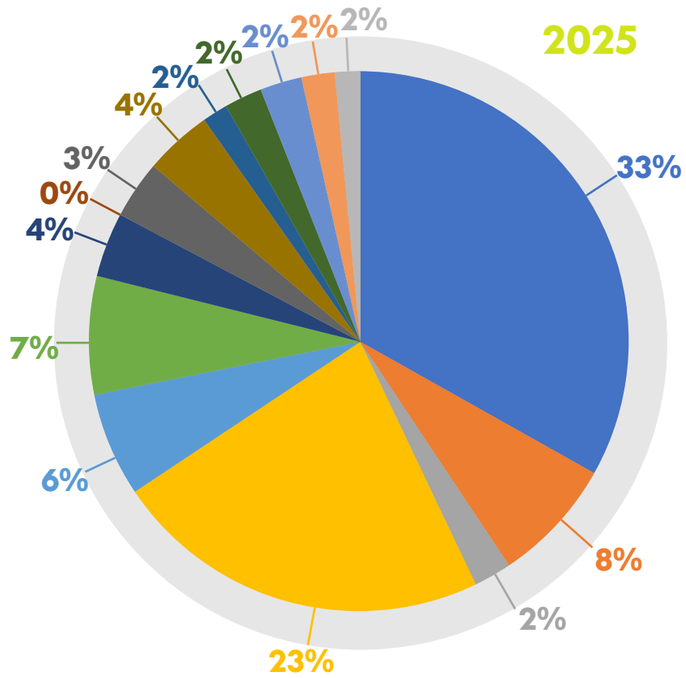
These account for approximately 11% of the GM Group's CO_2 emissions; just under 90% of the CO_2 is generated during the extraction of raw materials, their processing into synthetic graphite, and their transport to Germany.

Sources of CO^2 emissions from our manufacturing operations

2024



	Other (packaging materials)
	Gebrüder Weiß Delivery in t
	Geis Delivery in t (Scope-3 Cat.9)
	Transport of dust and scrap (Scope-3 Cat.9)
	Transport of waste (Scope-3 Cat.9)
	Disposal of scrap metal (high energy consumption during recycling)
	Disposal of waste wood (low quality)
	Disposal of waste paper
	Commercial waste disposal
	Company cars + forklifts (Scope 1 Cat.2)
	Gas Office, Scope-2 Cat.3 (Owner - Service charges)
	Gas production (Scope-2 Cat.3)
	Office equipment (Scope-3 Cat.2 (Office supplies, software))
	Means of production/operating resources (Scope-3 at.2 (Machinery, capital goods))
	commuter (Scope-3 (Employees' commutes))



B4. Environmental pollution

You can find details of some of the resources we use, such as electricity and gas, on the following pages in the form of charts and our PCF (Product Carbon Footprint). We record our waste in a waste register. The relevant data can be viewed under **B7. Resource Use, Circular Economy and Waste.**

B5. Biodiversity

We would like to create a flower meadow on the green space behind our offices in 2027.

B6. Water consumption

Water consumption

Water consumption 2025

Water consumption:
91,000 litres for 13,384.8 dm³ of material used

Water consumption:
292,500 litres over 78,814 productive hours

Water consumption 2024

Productive water consumption:
95,000 L for 25,761 dm³ of material used

Social water consumption:
306,000 L for 83,581 productive hours

Water consumption 2023

Productive water consumption:
185,000 litres for 19,520.7 dm³ of material used

Social water consumption:
283,000 litres for 74,641 productive hours

Abwasser

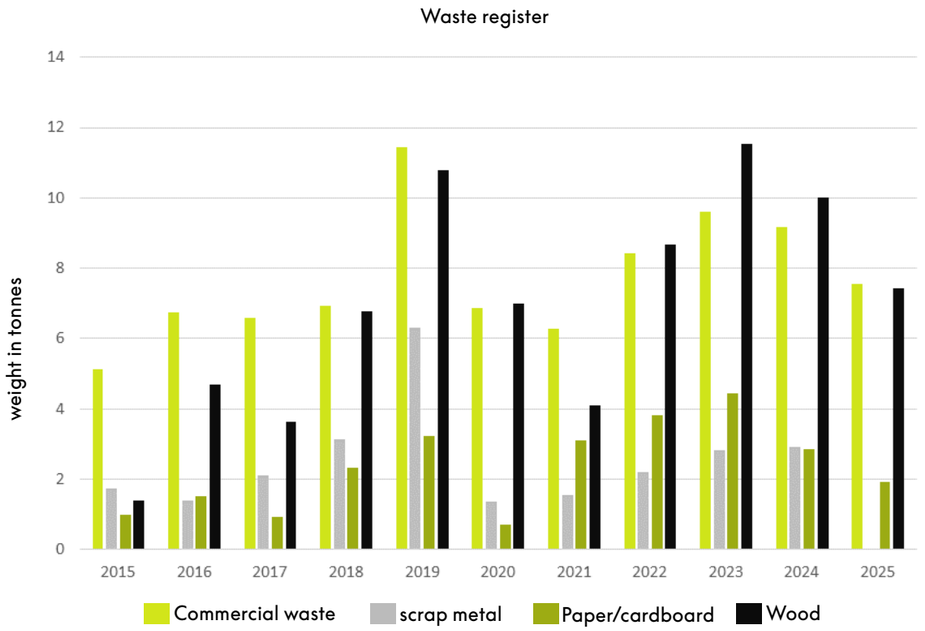
After coarse filtration and passing through a settling tank, we discharge the water into the sewer system. The wastewater contains no pollutants; it is sent to the municipal treatment plant, where it undergoes further treatment. The volume corresponds to the amount of water consumed.

B7. Resource use, the circular economy and waste

Waste register

The aim of the Circular Economy Act (KrWG) is to improve environmental protection in the long term and to enhance resource efficiency in waste management. Waste prevention and recycling are mandatory measures in this regard. However, not all waste generated by our business can actually be prevented. It is therefore necessary to reduce the volume of waste as much as possible and then sort it by type.

Only then is proper and cost-effective waste disposal possible. Waste management is therefore a key criterion for operational sustainability management. The waste register is an important tool in this regard; it provides us with an overview of the volume of waste generated in our business. Our separated waste fractions are: commercial waste, mixed municipal waste (household waste bin), waste paper, scrap metal, waste wood, and sandblasting sand. Higher waste volumes, such as those seen in 2019, are attributable to increased material stock and consumption during this period. Due to global circumstances, more material had to be stored and processed to ensure the continued reliability of supply. This consequently generates proportionally more waste than in other years.



PCF (Product Carbon Footprint)

A company carbon footprint quantifies both the company's own greenhouse gas emissions and those generated along the value chain in which the company in question operates. This takes into account all stages of the process, from the development, manufacture and transport of raw materials and intermediate products, through production, to distribution to the customer. We collect all relevant data on CO_2 emissions in order to determine the PCF per tonne of goods produced. We calculate the CO_2 emissions of semi-finished products using a factor of 3.28 t [CO_2 / t], based on data obtained from our manufacturers.

Factors such as the CO_2 savings achieved through reduced travel due to working from home cannot be deducted. The use of renewable energy to power our production department is factored into the calculation as 0.
Thanks to ongoing modernisation, our production – including downstream transport – accounts for only around 11% of our total CO_2 emissions. Graphite Materials is constantly striving to reduce this figure further.

2024

SCOPE 3

Upstream
+ Semi-finished product manufacturing
+ Transport
+ Commuters
+ Production/operating resources

= 1420,10t CO²

Downstream:
+ Waste disposal
+ Packaging materials

= 35,61t CO²

Total: = 1455,71t CO²

SCOPE 2

+ Energy consumption (electricity, gas)

Total: **= 35,18t CO²**

SCOPE 1

+ Company vehicles

Total: **= 9t CO²**

2025

SCOPE 3

Upstream
+ Semi-finished product manufacturing
+ Transport
+ Commuters
+ Production/operating resources

= 994,20t CO²

Downstream:
+ Waste disposal
+ Packaging materials

= 28,03t CO²

Gesamt: = 1022,23t CO²

SCOPE 2

+ Energy consumption (electricity, gas)

Total: **= 38,41t CO²**

SCOPE 1

+ Company vehicles

Total: **= 9,4t CO²**

Calculation of the PCF per tonne of goods produced:

2024	(1455,7t CO2 + 35,18t CO2 + 9t CO²) : 153,92t = CCF of 9,5t tonnes of CO_2 per tonne of material used
2025	(1022,23t CO2 + 38,41t CO2 + 9,4T CO²) : 153,25t = CCF of 6,7 tonnes of CO_2 per tonne of material used

Climate-relevant emissions

Greenhouse gas emissions in accordance with the Greenhouse Gas Protocol or a standard based on it:

We monitor the impact of our sustainability efforts within the company.
To this end, we use a scorecard with defined targets that are continuously reviewed. An assessment is carried out on a quarterly basis with senior management.

Human rights

The company's commitment to ensuring respect for human rights in order to prevent injustices such as child labour and exploitation. For Graphite Materials, upholding human rights throughout the supply chain is a key priority, which is why GM maintains only long-standing business relationships. Graphite is available as a synthetic or natural raw material. As natural graphite is found and mined only in certain regions, the choice of alternative suppliers is very limited. Through regular on-site visits, we gain a comprehensive insight into operational processes. For example, we do not use any material from regions where minorities are persecuted. Thanks to our flat hierarchy, we are able to react quickly to geopolitical changes and adapt accordingly.

B8. Workforce – General information

Employees' rights

How can these be upheld and promoted: In Germany, many CSR issues such as working hours, holiday entitlement and equal treatment are already regulated by law. This is not the case in all countries worldwide: in emerging and developing countries in particular, companies have a special responsibility to uphold human rights, labour standards and social standards. In 2024, we had an average of 57 employees, 11 of whom were women = 20%, which is the same as the previous year's figure. In 2025, we had an average of 60 employees, 9 of whom were women = 15%. Unfortunately, the proportion of women has fallen. The sickness absence rate was 4.9% in 2023, 5.7% in 2024 and 7.6% in 2025

equality of opportunity

How the company intends to promote and implement equality for all employees. Diversity is a top priority at Graphite Materials: We see diversity as a significant asset to the company. Diversity and inclusion broaden our horizons, which has a positive impact on the company. Our workforce therefore includes many employees from migrant backgrounds, as well as people with disabilities. Our management is tolerant, open to new ideas and socially committed. Equal opportunities are also a matter of supporting individual employees. All employees are offered the support they need to ensure a smooth workflow. Physical and mental disadvantages are compensated for as far as possible with appropriate assistance.

Protective equipment, such as custom-fitted hearing protection or standing aids, or special training courses delivered in plain language, can be of assistance. To protect the health of its employees and prevent accidents at work, GM employs its own health and safety officer. All fitness-for-work and follow-up examinations are carried out on time by our company doctor. Office staff have the opportunity to take part in optional examinations, such as an eye test or an ergonomics consultation. We have also purchased a range of equipment to reduce physical strain as much as possible, particularly for our older employees.

community

Our contribution to the region:

Under the motto "Taking responsibility and opening up opportunities", we create jobs and training places locally in the Nuremberg Metropolitan Region. This includes regular investment in the skills development of our employees. This significantly enhances the region's labour market. Our company has strong regional roots and we support local projects through donations and sponsorship.

GM is focusing its future strategy on the Nuremberg metropolitan region. Relocation abroad is out of the question.

Social

At Graphite Materials, we uphold a set of values centred on respect and appreciation, enabling us to create a positive working environment for our staff where everyone feels respected and valued. Diversity enriches our day-to-day collaboration through the interplay of different personalities and their varied approaches to problem-solving. This is one of the reasons why the company employs staff from a wide range of nationalities and faiths. Staff with disabilities are deployed and supported in line with their capabilities. There is zero tolerance for discrimination of any kind. The focus is always on the quality of work. Where social inequalities exist, team composition is adjusted (for example, by ensuring women are represented in management).

The company is committed to fostering a positive working environment not only within its own walls: Graphite Materials is passionate about supporting regional projects through donations and sponsorship. The safety of our employees is our top priority. Working conditions in our company are generally very good: cleanliness and low noise levels are important to us. For production staff, the costs of suitable hearing protection, orthopaedic insoles or safety glasses are covered. In addition, ergonomic office furniture and well-equipped staff facilities ensure a pleasant working environment. To offer greater flexibility and an optimal work-life balance, GM offers its office staff both flexitime and remote working. Job interviews can also be held online via video conference upon request. To make the working day as pleasant as possible, Graphite Materials provides its employees with the following benefits:

+ Free drinking water and coffee
+ Free, fresh fruit
+ Job Ticket – A discount for using public transport to get to work
+ Petrol vouchers
+ Jobbike – e-bike leasing option
+ Gift vouchers for birthdays, anniversaries and weddings
+ Special leave for special personal occasions, as well as on Christmas Eve and New Year's Eve
+ Team events and company outings
+ Summer parties / Multi-day company outings / Christmas party
+ Free Wi-Fi access
+ Ample free company parking spaces and bicycle racks
+ Snack machine

In addition to the benefits, employees share in the company's success through performance-related bonuses.
At GM, continuous professional development is a top priority, which is why a Carbon Academy is to be established. The academy will offer training courses on graphite for both employees and external suppliers and partners.
Graphite Materials is a company that provides training and will continue to do so in the future. The company will continue to provide responsible training for employees in the areas of production and administration. Training and passing on experience to young talent ensures a supply of highly qualified specialists, including in future generations.

B9. Health and Safety

Sick leave:

2024: 5.7% on average

2025: 7.6% on average

Arbeitsunfälle:

2024: Accidents subject to reporting 2

2025: Accidents subject to reporting 3

All staff were able to return to their workplaces

B10. Remuneration, collective bargaining coverage, further training

At Graphite Materials, we are not bound by industrial collective agreements.

Furthermore, there are hardly two identical jobs at GM, making it difficult to establish a basis for comparison.

Qualifications:

How can we maintain the long-term employability of our staff: GM regularly invests in the skills development of its staff. To identify and develop staff skills, GM creates a personal skills matrix. We support self-motivated staff with the necessary resources for part-time further education and training. A training plan is drawn up for this purpose. This ensures that employees can be deployed in roles matching their skills and can be retained within the company in the long term. For employees who lack self-motivation and show no willingness to adapt, GM attempts to provide them with an insight into related processes by connecting them with colleagues from other departments. The better we can understand the motivations behind our colleagues' actions, the greater the mutual understanding and the increase in self-motivation.

Connecting staff members with different roles boosts overall interest in and motivation for business processes – even across departments

incentive scheme

Internal sustainability targets within the departments:

We are working to ensure that sustainability targets are broken down by department and employee so that sustainability is given greater priority. At present, sustainability targets are not included in departmental targets and therefore do not affect employee appraisals.

B11. Corruption and bribery

>> Code of Conduct

Prevention of unlawful conduct, in particular corruption:

Promotional gifts and incentives are collected centrally and distributed among staff at the end of the year. To ensure we can respond swiftly to changes in legislation, we regularly receive the relevant regulations on labour, environmental and social law online. This ensures that our information sources are always up to date and accessible at any time. Compliance with binding obligations is assessed during the annual certification process. We use Integrity Next and Ecovadis to evaluate our progress in sustainability management. The results can be viewed on Ecovadis and via Integrity Next:

>> Integrity Next

>> Ecovadis

C1. Business model and strategy

Company Profile

Business purpose, services, products:

Graphite Materials GmbH is a renowned company specialising in the production and processing of graphite materials. The company was founded in 2000 by Dr Rolf Terjung in the Nuremberg metropolitan area. Initially operating exclusively as a trading company for graphite products, the business has expanded over the years: in 2009, investment in machinery began, enabling Graphite Materials to develop into a manufacturer of its own graphite and CFC products. Since then, everything from consultancy and design to production has been provided from a single source. Graphite Materials now independently manufactures graphite and CFC products across a 3,000 m² production area and has developed into a manufacturer for high-temperature applications and a distribution partner for graphite electrodes. Our extensive product range covers the most important components for modern and efficient industrial furnace operation for heat treatment, from CFC furnace frames to heating systems, susceptors, insulation and much more. From customer service through to design and production, the company now employs more than 50 staff.

As Graphite Materials continues to grow, so too do our standards regarding the responsible measures we take for the benefit of people and the environment: we have been collecting environmental data since 2010 in order to document our progress in detail and to identify and implement any new measures in a timely manner. Our commitment to making our business development as sustainable as possible is underpinned, among other things, by our participation in scientific projects with renowned universities.

Our mission statement:

Vision, Mission and Values – Our guiding principles keep us on track, underpin our performance and set the guidelines for our conduct.

Our vision is the goal we always keep firmly in sight: by 2028, we will have established ourselves as 'The brand for intelligent carbon-based solutions'.

Our mission is the driving force that propels us forward. When our customers and partners sense what drives us in every interaction, we secure the future. Our mission describes the unique expertise and energy with which we exceed expectations. Our values form the behavioural culture that underpins our success. They shape our values and constitute the behavioural culture that underpins our success. They shape our behaviour and make us high-performing and attractive, both externally and internally: We avoid extreme behaviour and always seek the happy medium. This means, for example, that we act in a solution-oriented manner rather than getting bogged down in details, with self-confidence rather than arrogance, and with a sense of responsibility rather than bossiness.

"Working in partnership with enthusiasm and expertise, we offer bespoke system solutions to meet the highest standards. Reliable and secure."

Strategic analyses and measures

Measures taken to achieve the sustainability goals:

Graphite Materials (GM) is pursuing its "Vision 2028". By 2028, we aim to be THE brand for intelligent carbon-based solutions

To achieve this goal, Graphite Materials is committed to diversity, flat hierarchies and taking a wide range of opinions and perspectives into account. Our strategy for turning this vision into reality is focused on increasing the company's value. The focus is on liquidity, returns, growth and risk management. To this end, company data is collected and a risk analysis is carried out regularly. We document the analysed results internally in the management report. The business strategy is adapted in an agile manner and coordinated with the controlling function. Furthermore, Graphite Materials places great importance on cross-sector knowledge exchange with other companies and has been collecting environmental data since 2010. This supports GM in implementing the Supply Chain Due Diligence Act and calculating its carbon footprint. We aim to further promote this exchange and take a leading role in sustainability compared to our market competitors.

C2. Enhanced ESG practices and responsibilities

Responsibility

Who is responsible for sustainability within the company: Sustainability is a top priority within the company. Responsibility for this lies with the sustainability team, in consultation with senior management. The sustainability team comprises staff from the Environment, Health and Safety, and Supply Chain departments, and is supported by the Marketing department. The establishment of a whistleblower reporting channel enables the company to respond to reports and rectify any issues.

Rules and processes

The sustainability strategy in our day-to-day operations: The sustainability team ensures that department-specific sustainability issues are incorporated into our processes by providing training for our process managers. These are documented in process descriptions, which are monitored by our quality management team through internal audits.

Control

Which indicators are used for the assessment: Sustainability indicators are reviewed annually and existing measures are assessed. Where necessary, these can be adjusted and targets for the following year set. All changes are documented by the relevant managers. This enables us to ensure reliability and comparability internally. GM publishes its targets and results to encourage dialogue with industry peers and other stakeholders.

incentive scheme

Internal sustainability targets within the departments: We are working to ensure that sustainability targets are broken down by department and employee so that sustainability is given greater priority. At present, sustainability targets are not included in departmental targets and therefore do not affect staff appraisals.

Stakeholder engagement

Definition and involvement of stakeholders: Stakeholder engagement is linked to global environmental, cultural and economic developments. These must be regularly reviewed and prioritised. Graphite Materials therefore holds an annual meeting in the form of the FMK (Management Committee). The FMK comprises the management team and key staff from the Production, Controlling and Finance, Health and Safety, Marketing, Sales, Quality Management and Supply Chain Management departments. The FMK analyses the current needs and expectations of our stakeholders and weighs up the respective risks and opportunities associated with the necessary measures. The need for action is determined through mutual consultation. Our customers and suppliers are among our permanent stakeholders. We therefore conduct regular surveys on sustainability management and customer satisfaction. We also hold discussions with our employees twice a year.

Greenhouse gas emissions (CO^2)

Greenhouse gas emissions are reported in accordance with the Greenhouse Gas Protocol or standards based on it. We monitor the impact of our sustainability efforts within the company. To this end, we use a scorecard with defined targets that are continuously reviewed. An assessment is carried out monthly by the steering group.

C3. Climate targets and transition plans

Resource management

Qualitative and quantitative targets for resource efficiency:

Offer to take back uncontaminated graphite residues in order to return them to circulation as raw material. Furthermore, reduce CO_2 emissions through working from home (Scope 3, Cat. 7)

Productive water consumption: 40% reduction through new water jet cutting Expand the supplier portfolio whilst maintaining supply capacity.

>> Environmental guidelines

Objectives and measures	What we have already achieved
1. The revival of the continuous improvement process, including employee involvement	231 tonnes of CO2 avoided in 2024, with a further 199 tonnes avoided in 2025 through the use of renewable energy in production (Scope 2, Category 1)
2. Using biogas to reduce Scope 2 CO2 emissions by 10%	Over 15 tonnes of CO2 saved through working from home since 2021
3. Ergonomic improvements, 2 measures	The CIP (Continuous Improvement Process) is embraced and implemented by all staff
4. Electricity consumption of individual systems / Improvement through new purchases	Regular training sessions on various sustainability topics and TÜV environmental audits help to raise awareness
5. Establishment of a sustainability team	When procuring services and goods, preference is given to local partners
6. A hybrid or electric vehicle to reduce Scope 1 emissions by 10% by 2027	
7. In-house sustainability training	

C4. Climate risks

Eco-friendly

Graphite Materials regularly carries out a dual materiality analysis. This analysis divides the company's impacts on and effects of the environment into two categories: the impact of the company's own activities on the environment is referred to as 'inside-out'. Where environmental issues affect the company itself, this is referred to as 'outside-in'.
Graphite Materials is aware that the extraction of raw materials required for the production of synthetic graphite releases CO_2 emissions. However, we also make an unavoidable contribution to climate change through the transport, production, use and disposal of these raw materials. (Inside-out)
Climate change, for its part, may lead to raw material shortages, disruptions to
supply chains, increased costs and potential sales difficulties. (Outside-in)
This is precisely why we are working to reduce consumption. Our residual materials are recycled and reused as raw materials for other products. Waste is professionally recycled by certified disposal companies. Packaging is used efficiently and environmentally harmful materials are replaced. The use of fossil fuels is to be further reduced and eventually replaced.

Climate-relevant emissions (CO^2)

Greenhouse gas emissions in accordance with the Greenhouse Gas Protocol or standards based on it.
We monitor the impact of our sustainability efforts within the company. To this end, we use a scorecard with defined targets that are continuously reviewed. An assessment is carried out monthly by the steering group.

C5. Further details on the workforce

Greenhouse gas emissions (CO^2)

How can these be upheld and promoted:

In Germany, many CSR issues such as working hours, holiday entitlement and equal treatment are already regulated by law. This is not the case in all countries worldwide: in emerging and developing countries in particular, companies have a special responsibility to uphold human rights, labour standards and social standards. China is also a country whose legislation on equality differs significantly from that of Germany. Since 2017, we have been sourcing graphite from various suppliers in Japan, Korea, the USA and Europe. To ensure our supply capacity, we cannot completely do without graphite imports from China. However, we only import via long-standing, reputable contacts. Our ambition is to further expand alternative sources of supply for graphite. Through our legal register, we can ensure that national labour and environmental laws are complied with. Internationally, we are reliant on a small number of suppliers and can hardly take into account, let alone influence, the legal situation in the country of origin.

C6. Human Rights Policy

Human rights

The company's commitment to ensuring respect for human rights in order to prevent injustices such as child labour and exploitation. For Graphite Materials, upholding human rights throughout the supply chain is a key priority, which is why GM maintains only long-standing business relationships. Graphite is available as a synthetic or natural raw material. As natural graphite is found and mined only in certain regions, the choice of alternative suppliers is very limited. Through regular on-site visits, we gain a comprehensive insight into operational processes. For example, we do not use any material from regions where minorities are persecuted. Thanks to our flat hierarchy, we are able to react quickly to geopolitical changes and adapt accordingly.

C7. Serious human rights violations

Graphite-Materials has set up a system for reporting breaches anonymously. Reports are handled in accordance with the German Whistleblower Protection Act. The reporting channel can be used by both employees and external parties.

>> Whistleblower-System

C8. Revenue from critical sectors and exclusion from the EU benchmark

The term 'EU benchmark exclusion' refers primarily to specific, mandatory exclusion criteria for companies and sectors that may be included in the so-called EU climate benchmarks. These regulations do not apply to Graphite Materials. Specific exclusion criteria include:

Companies involved in activities related to controversial weapons. Companies engaged in tobacco production and related activities.

Companies that significantly contravene the environmental objectives of the EU Taxonomy Regulation. For the stricter Paris-Aligned Benchmarks (PAB), additional, specific revenue thresholds apply for the exclusion of companies that derive revenue from the extraction, production or refining of certain fossil fuels (e.g. coal, oil, gas).

C9. Gender balance on the governing body

Following a reorganisation and the introduction of a new management tier, there are no longer any women in senior management. Unfortunately, the proportion of women has fallen from 20% to 17.5%.

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