



2025

SUSTAINABILITY REPORT

FEEL GOOD FLOORS

DEAR READERS,

For the CLASSEN Group, sustainability is not a trend we follow. It is the foundation on which we build our economic resilience. In a year like 2025, which was marked by geopolitical dynamics, new tariff barriers and a challenging market environment, one thing became abundantly clear: a clear stance pays off.

While the market grapples with uncertainty, we consciously focus on reliability and long-term perspectives. With high-quality flooring produced sustainably in Europe, we are holding our own successfully in the market. In doing so, we create stability – for ourselves and, above all, for our customers and partners. Well-established relationships and a shared understanding of quality and responsibility give us the planning certainty and security for the future that we need.

Innovation is and remains a central driver of our actions. With the industrial scaling of technologies such as DLE+ and Looselay, we are setting new standards for high-performance, circular products. At the same time, we are specifically examining the use of artificial intelligence to make processes more efficient and to use resources even more responsibly.

Yet technology is only as good as the people who manage it. That is why we invest continuously in our organisation: with targeted leadership development and formats such as the CLASSEN Academy, we promote the exchange of knowledge and strengthen our competencies from within – following the principle of “colleagues learning from colleagues”.

We are also deliberately leading the way in our reporting. Although we are not yet legally obliged to do so, we are consistently continuing our sustainability reporting and preparing early and proactively for the forthcoming requirements of the ESRS.

We thank you for your trust and look forward to continuing along the path of responsible industrial production together with you.

DR. HANS-JÜRGEN HANNIG
STEFANIE QUERVEL
MACIEJ GORECKI
CÉLINE QUERVEL

Group Management of the CLASSEN Group

ABOUT THE REPORT



REPORTING PERIOD

The report covers the period from January to December 2025 and thus encompasses the 2025 financial year. All indicators relate to the 2024 and 2025 financial years and are labelled accordingly in the report.



TONE OF VOICE:

To ensure the best possible readability, we refrain from gender-specific wording. All references to persons apply equally to all genders.

CLASSEN MISSION STATEMENT

PIONEERS FOR

- An industry of the future
- Forward-looking products
- A healthy and beautiful home

CONDUCT IN FOCUS

- Honest & acting with integrity
- Prudent & responsible
- Empathetic & considerate
- Passionate & courageous

TOGETHER

- Conserving resources
- Offering worry-free products
- Driving innovation forward
- Ensuring international design flexibility
- Cultivating a dynamic working culture
- Achieving more



Values such as integrity, prudence and passion are the cornerstones of our corporate culture at CLASSEN. We attach great importance to transparent and responsible business practices in order to strengthen the trust of our customers, suppliers and employees. We see it as our responsibility not only to manufacture high-quality products, but also to protect the environment and promote sustainable practices.

Our mindful and considerate approach shapes not only our business relationships but also our commitment to society. We are actively involved in social projects and strive to have a positive influence on the communities in which we operate.

At the same time, we are committed to continuously driving innovation and finding new ways to improve our products and processes.

At CLASSEN, it is not just about manufacturing flooring, but about a greater vision: a world in which sustainable and healthy-living products are the norm and companies play an active role in building a better future. Our passion and our courage drive us to realise this vision and to make a positive contribution to the future.

CONT

ENTS

<u>FOREWORD</u>	2
<u>CONTENTS</u>	4
<u>ABOUT US</u>	6
<u>FEEL GOOD FLOORS</u>	8
<u>HISTORY AND CORPORATE STRUCTURE</u>	10
<u>INTERNATIONAL PRESENCE</u>	12
<u>WHAT WE STAND FOR</u>	14
<u>BARUTH - LAMINATE PRODUCTION</u>	16
<u>KAISERSESCH - CERAMIN PRODUCTION</u>	20
ESRS 2: GENERAL DISCLOSURES	24
ESRS E: ENVIRONMENT	36
<u>ENERGY AND CLIMATE FOOTPRINT</u>	38
<u>WATER RESOURCES</u>	52
<u>RESOURCE USE AND CIRCULAR ECONOMY</u>	56
ESRS S: SOCIAL	60
<u>OWN WORKFORCEMENS</u>	62
<u>PEOPLE IN THE SUPPLY CHAIN</u>	86
<u>END CONSUMERS</u>	90
ESRS G: GOVERNANCE	92
<u>CLOSING REMARKS</u>	102

ABOUT

PRODUCTS, MANUFACTURING AND PRODUCTION

At CLASSEN, we understand that acting sustainably is not merely an obligation, but a fundamental prerequisite for securing our future. Our products represent the culmination of our efforts not only to design spaces aesthetically, but also to exert a positive influence on our environment.





FEEL GOOD FLOORS

The founder and current CEO of the CLASSEN Group, Dr Hans-Jürgen Hannig, established his first company in the building materials trade in 1962. Over the years, he acquired similarly oriented companies, which finally merged to form the CLASSEN Group in 1994. Today, the entire group of companies employs around 1,800 people.

Originally founded as a timber trading business, the company worked continuously on diversifying into other business fields. As a result, the CLASSEN Group developed into one of the leading flooring producers worldwide.

The more than 60-year history of the CLASSEN Group is characterised by continuous, organic growth. This success is founded on long-term partnerships with proven suppliers and loyal customers, as well as the long-standing company loyalty of many employees.

Over the decades, the CLASSEN Group has not only expanded its scope of production but also strengthened its global presence. Through investments in state-of-the-art technologies and a focus on more sustainable production processes, the company has established itself as an innovation leader in the industry.

Our employees drive forward-looking projects with great commitment, because the CLASSEN Group pursues long-term goals.

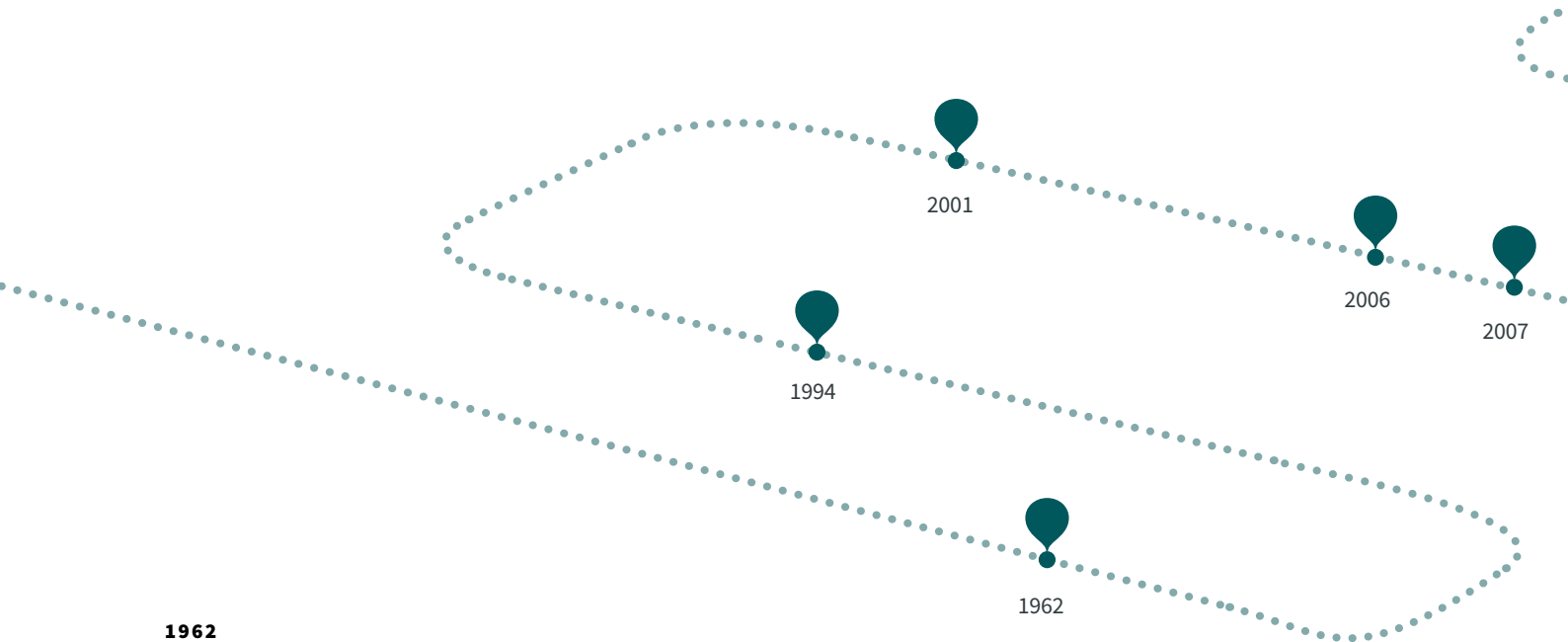
In our developments, we always think of the future, which requires a high degree of foresight. This way of acting secures our viability as a company and enables us to safeguard our existence and success in the long term.

The corporate culture of the CLASSEN Group is characterised by a strong sense of community and open communication. We foster a positive working environment in which creativity and innovation are encouraged in order to meet the ever-growing demands of the market.





HISTORY OF THE CLASSEN GROUP



1962

Dr Hans-Jürgen Hannig founds his first company in the building materials trade

1994

Merger of all companies and start of in-house production of laminate flooring in Kaisersesch

2001

Start of production at CLASSEN Industries GmbH in Baruth; currently the largest integrated laminate plant in the world

2006

Introduction of the megaloc quick-installation system

2007

Commissioning of in-house HDF board production in Baruth

2012

Introduction of industrial digital printing as one of the pioneers in the industry

2013

Start of production of polymer-based floor coverings (CERAMIN) at the Kaisersesch site

2018

Certification of CERAMIN products with the “Blue Angel” as the world’s first supplier in the field of synthetic floor coverings

2020

Introduction of water-resistant laminate flooring (megaloc aqua protect)

2023

Introduction of PVC-free dryback flooring (CERAMIN Flex)

2026

CERAMIN floor and wall coverings cost-competitive with PVC for the first time and sustainably scalable in the B2B market



CORPORATE STRUCTURE

PRODUCTION COMPANIES	PROCUREMENT AND PURCHASING, WAREHOUSING AND LOGISTICS	SALES COMPANIES	OTHER
CLASSEN Industries GmbH	CLASSEN Holz Kontor GmbH	CLASSEN International GmbH	CLASSEN Intellectual Properties GmbH
Fiberboard GmbH	CLASSEN Online GmbH	CLASSEN Vertriebs GmbH	
Akzenta Paneele + Profile GmbH		dispoline GmbH	
CLASSEN-Pol S.A.		CLASSEN Handels GmbH	
		CLASSEN Floor Systems Sp. z o.o.	
		CLASSEN-Rus ZAO	
		CLASSEN Ukraine TOB	
		TOO (CLASSEN ASIA)	
		CLASSEN Americas Inc.	



Sales location
Atlanta (Georgia), USA

INTERNATIONAL PRESENCE

The CLASSEN Group has a worldwide presence, building on a decentralised structure and strong partnerships. In addition to our production facilities, our network comprises nine sales locations. Our unique selling point lies in the combination of global reach and local expertise, which enables us to offer tailor-made solutions for our customers. Our foremost goal is to understand the needs and objectives of our customers and to support them on their path to success through our first-class services.

CLASSEN HEADQUARTERS

Kaisersesch

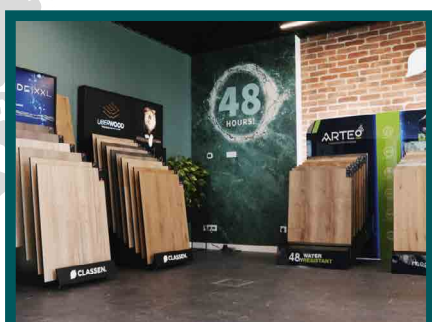
Production of CERAMIN-based
wall and floor coverings

Opened in 1994

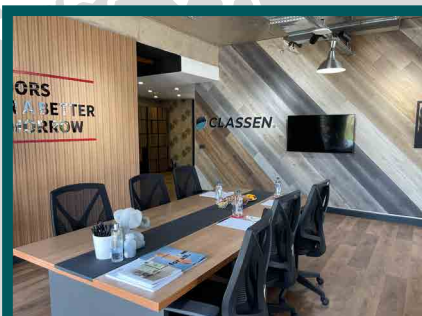
Approx. 500 employees

20 million m²/year production
capacity

82,000 m² of factory floor space



Sales location
Kraków, Poland



Sales location
İstanbul, Türkiye

CLASSEN INDUSTRIES AND FIBERBOARD

Baruth/Mark

Production of laminate flooring
and HDF boards

Opened in 2001/2007

Approx. 700 employees

80 million m²/year production
capacity

113,000 m² of factory floor space

CLASSEN POLAND

Rybnik/Katowice

Production of doors and frame

Opened in 1990

Approx. 600 employees

Production capacity of
· 600,000 units/year doors
· 580,000 units/year frames

20,000 m² of factory floor space

WHAT WE STAND FOR

ENVIRONMENTALLY CONSCIOUS MATERIAL SELECTION

Our commitment to responsible purchasing is reflected in the selection of our raw materials. The wood for our laminate production is certified to FSC® (FSC C100583) and PEFC® (PEFC/04-31-0824) standards or comes from other controlled sources. For CERAMIN, we rely on polyolefins, the majority of which are derived from secondary raw materials. The majority of our raw materials come from Europe in order to ensure short transport routes and a reduced CO₂ footprint.

ENERGY-EFFICIENT PRODUCTION

CLASSEN places great importance on energy-efficient manufacturing processes. Thanks to state-of-the-art technologies, we not only optimise our production output but also reduce energy consumption in order to ensure more sustainable manufacturing.

CERTIFIED QUALITY

CLASSEN is committed to the highest standards. Our products have been awarded various environmental certificates, which attest to our commitment to more environmentally friendly practices.

MORE SUSTAINABLE PACKAGING

We continuously optimise our packaging units, specifically reduce the use of single-use plastics and increasingly rely on all-cardboard packaging in order to avoid waste. In addition, we provide product information digitally in order to reduce paper consumption. For our cardboard packaging, we have greatly reduced the number of printing inks and deliberately leave the outer packaging in its natural cardboard colour. In this way, we avoid unnecessary additives and underline the environmentally conscious character of our products. With these measures, we not only make an active contribution to greater sustainability but also make it visible that the responsible use of resources is an integral part of our packaging strategy.

UNIQUE DESIGN

CLASSEN is setting new standards in design development by relying on digital printing. Our design centre enables the in-house creation, implementation and editing of print data at the production sites. This guarantees maximum flexibility and time savings, which reduces deliveries and CO₂ emissions. Through demand-driven digital printing, we avoid stockpiles, remainders and the unnecessary destruction of resources. In this way, we actively contribute to the sustainability of the group of companies.





BARUTH SITE

INTEGRATED PRODUCTION AND CIRCULAR VALUE CREATION

At the Baruth/Mark site, the CLASSEN Group operates a fully integrated production facility that encompasses the entire value creation process, from HDF board manufacturing through to the finished laminate floor. This deep vertical integration enables us to control all resource flows precisely. In keeping with a consistent circular economy, all residual materials arising in production are systematically utilised: we prioritise the material return of these residues to the production process, while remaining quantities are used thermally to generate the process energy required. This circular strategy not only ensures consistent product quality but also significantly optimises material efficiency and the operational use of energy.

The ecological quality of our floor coverings is also founded on a responsible procurement strategy. We use only wood from sustainable forestry that is certified to the standards of FSC® (FSC C100583) and PEFC (PEFC/04-31-0824) or comes from other controlled sources. In order to further minimise our ecological footprint and optimise the CO₂ footprint of our logistics, we source our raw materials primarily from the immediate regional surroundings of the plant. Through this combination of certified origin and short delivery routes, we guarantee a transparent and resource-conserving supply chain.

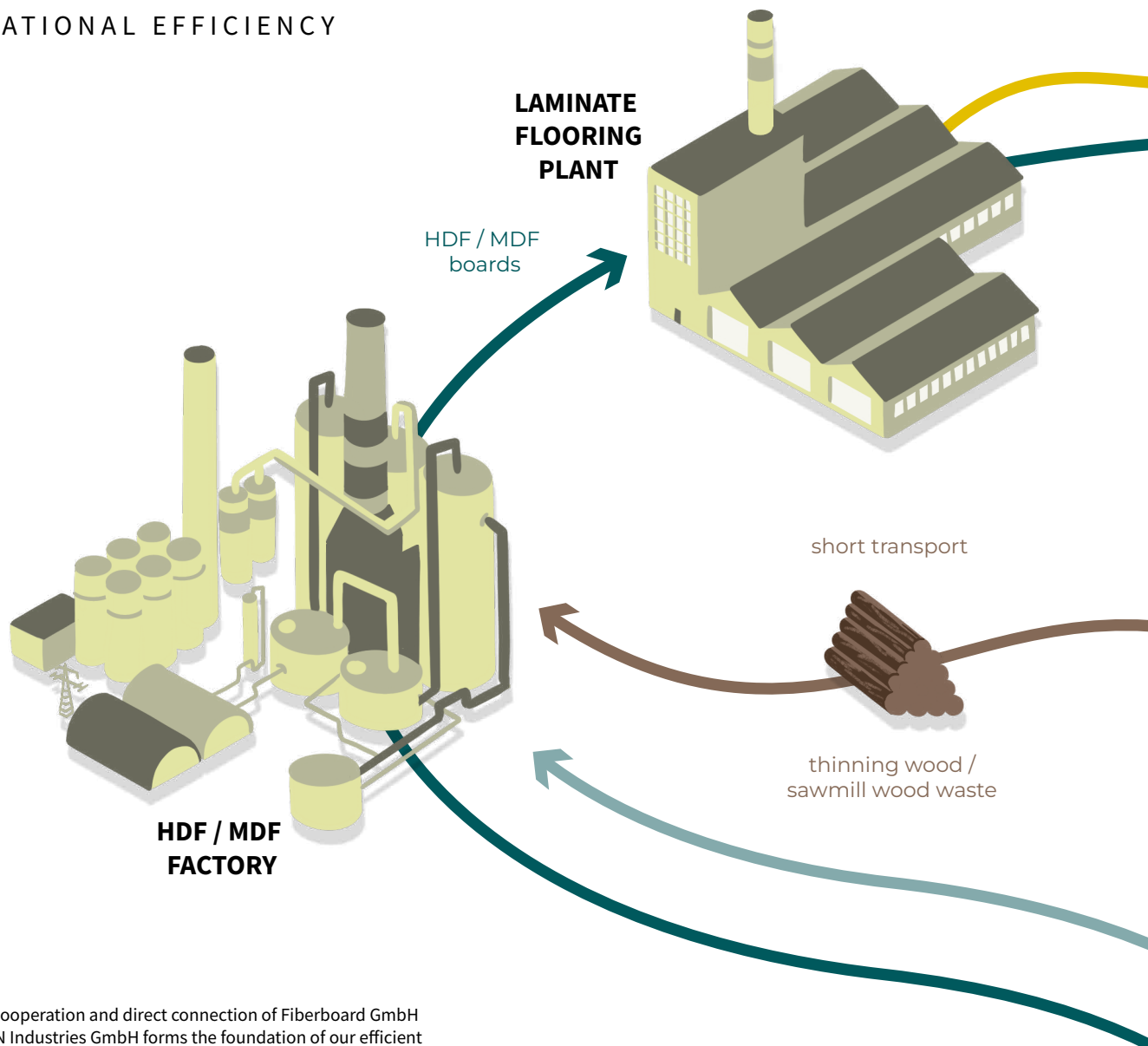


www.blauer-engel.de/uz176



BARUTH SITE

SITE SYNERGIES AND OPERATIONAL EFFICIENCY

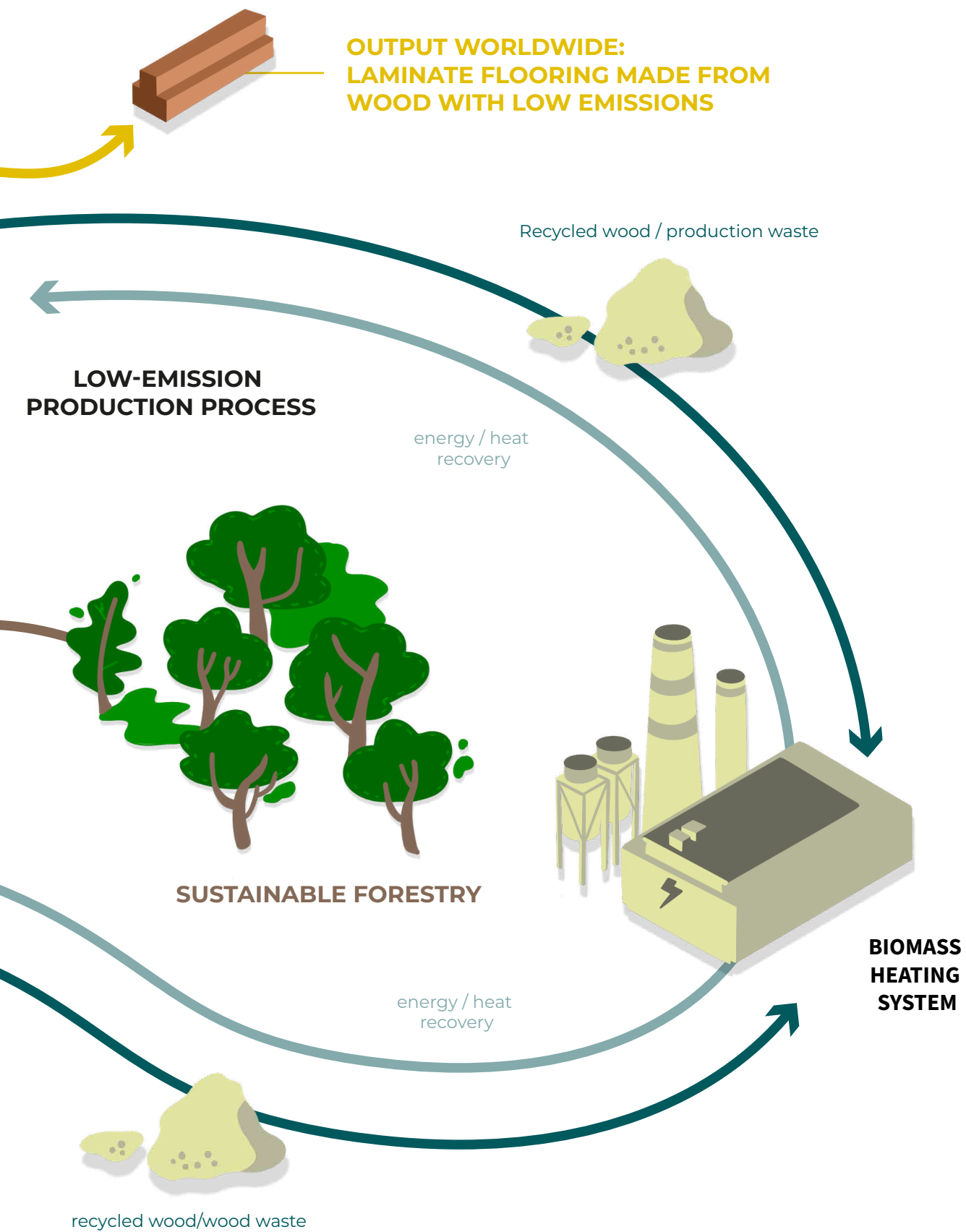


The close cooperation and direct connection of Fiberboard GmbH to CLASSEN Industries GmbH forms the foundation of our efficient production structure at the Baruth site. Through the specialisation of Fiberboard GmbH in the manufacture of HDF carrier boards and their immediate further processing by CLASSEN Industries GmbH, we realise an integrated value chain.

A central pillar of this site strategy is the shared, high-performance energy centre, which supplies both plants with electricity and heat as required. Here, production residues are thermally utilised directly on site to generate energy for the manufacturing processes.

Furthermore, the geographical proximity to the source of raw materials in the Brandenburg forest not only minimises the transport routes for the round timber, but, in combination with cross-plant cooperation, also enables a significant reduction in delivery times and logistics costs.

Through the consistent use of these synergies, we achieve a more sustainable production process that is both ecologically and economically advantageous.



KAISERSESCH SITE

MATERIAL INNOVATION AND RESOURCE EFFICIENCY

At the Kaisersesch site, the CLASSEN Group has been producing high-quality floor and wall coverings since 2013, based on the proprietary, patented material CERAMIN. This forms the basis for a new generation of polymer floors that are consistently geared towards sustainability and healthy living. In contrast to conventional vinyl floors, CERAMIN is completely PVC-free and recyclable, giving CLASSEN a pioneering role in the circular economy within the flooring industry. The conscious decision to dispense with chlorine, phthalates and plasticisers harmful to health as early as the development phase ensures that the coverings are particularly low in emissions and ideally suited to interior spaces.

CERAMIN is also characterised by high technical performance. As a robust carrier board, the material combines durability with functional properties such as moisture resistance and dimensional stability, while high-quality surface décors and user-friendly installation underline its market relevance. By combining innovation and ecological responsibility, CLASSEN has established a pioneering industry standard.

The ecological quality of our floor coverings is also founded on a responsible procurement and materials strategy, whose progress we consistently make measurable. A milestone in this development is full certification to Cradle to Cradle Certified® Silver, which we achieved in 2025. With this, we successfully advanced from our previous Bronze status and document our excellence in all five categories of circularity – from material health to social responsibility. This quality is complemented by a high proportion of recycled content in accordance with the RecyClass standard, as well as the Blue Angel award and the eco-INSTITUT label. Through the confirmation of excellent recyclability by Plastship and our consistent focus on low-pollutant ingredients, we guarantee a transparent, resource-conserving and future-proof supply chain.

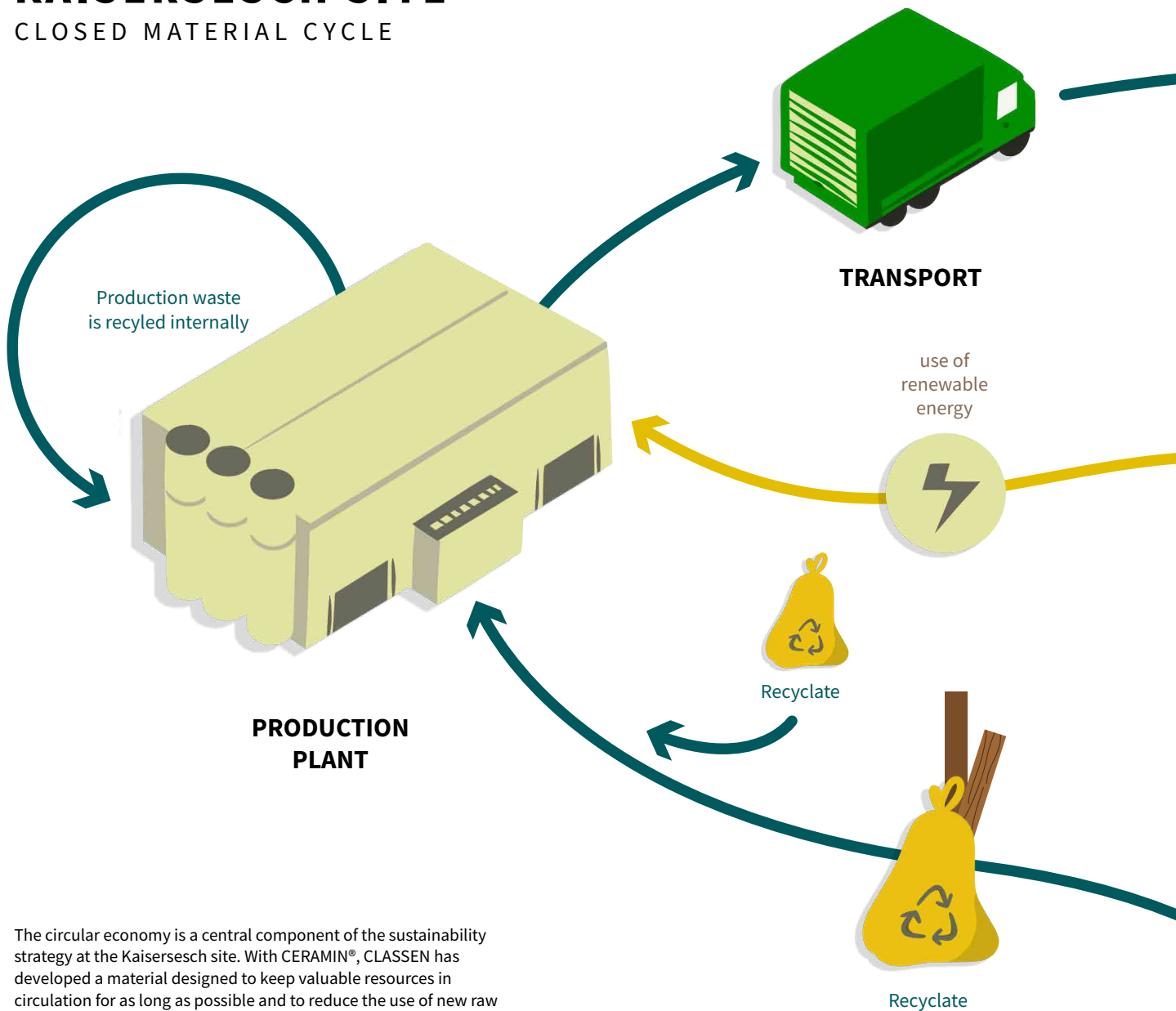


www.blauer-engel.de/uz120



KAISERSESCH SITE

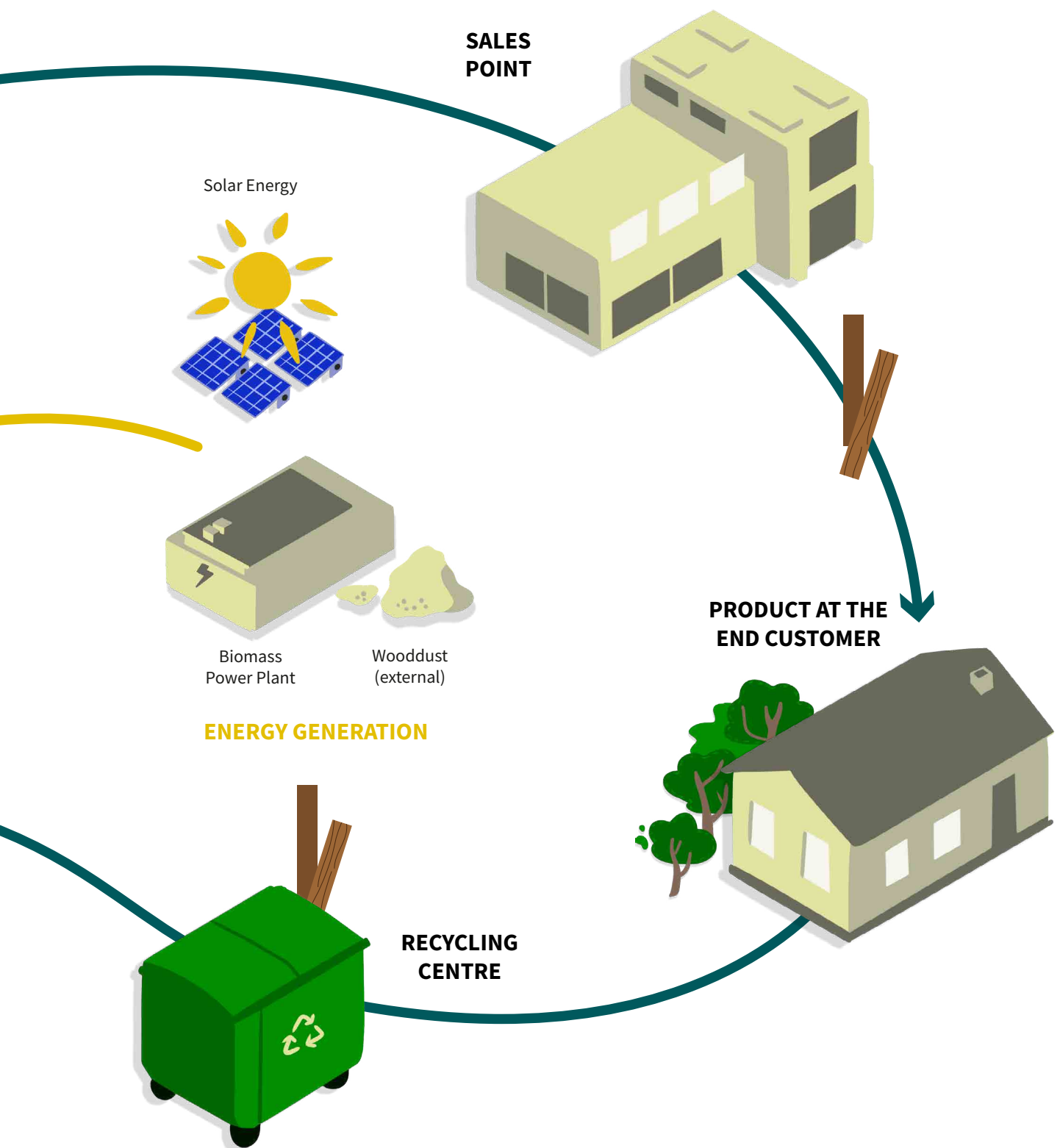
CLOSED MATERIAL CYCLE



The circular economy is a central component of the sustainability strategy at the Kaisersesch site. With CERAMIN®, CLASSEN has developed a material designed to keep valuable resources in circulation for as long as possible and to reduce the use of new raw materials.

Recycling, production and energy supply are all interlinked in this process: production waste is recycled directly, suitable recycled materials are used as secondary raw materials for new products, and materials are returned to the recycling cycle after use. This approach is complemented by the use of renewable energy, as well as biomass and photovoltaics.

Through the interplay of these measures, resource-conserving floor coverings are created that combine sustainability and performance and contribute to the reduction of CO₂ emissions.



A woman with long brown hair and glasses, wearing a white t-shirt and blue jeans, stands in a field of solar panels. She is smiling and looking towards the right. The solar panels are tilted and arranged in rows. In the background, there are several white wind turbines and a hilly landscape under a clear sky. The word "DISC" is overlaid in large, bold, teal letters.

DISC

EUROPEAN SUSTAINABILITY
REPORTING STANDARDS

GENERAL LOSURES



GENERAL BASIS FOR THE PREPARATION OF THE SUSTAINABILITY STATEMENT

Our company is committed to reporting transparently and comprehensively on its sustainability activities. We have set ourselves ambitious targets and initiated various measures to achieve them. In the following, we explain how we prepare our sustainability report and address the required information.

This sustainability report has been prepared on a consolidated basis for the Group. The scope of consolidation used for the sustainability report is the same scope used for the consolidated financial statements. Should there be any deviations in individual passages, these are labelled accordingly.

As indicated at the relevant points, the sustainability report contains estimates that can only be refined in future reporting periods once more relevant information from the value chain becomes available. This information will only emerge as the number of companies subject to reporting requirements increases and reporting practices become more established, allowing industry benchmarks and comparisons to be made. In the meantime, we have transparently disclosed all material assumptions, judgements and thresholds in order to give the reader an understanding of the accuracy of the reporting. In the coming years, we will further improve our internal processes and controls for preparing the sustainability report, so that the quality of our reporting steadily increases.

Our sustainability report covers both the upstream and downstream value chain of our company. In this respect, we distinguish between:

- **Materiality assessment:**
Our materiality assessment encompasses all impacts, risks and opportunities within our upstream and downstream value chain. This means that we consider not only our direct activities but also those of our suppliers and customers.
- **Strategies, measures and targets:**
Our sustainability strategies, measures and targets extend in part across the entire value chain.
- **Data integration:**
We integrate comprehensive data on the upstream and downstream value chain into our reporting. This enables us to make well-founded decisions and to communicate our progress transparently.

We have made use of the option to omit certain information concerning intellectual property, know-how or the results of innovation. This information is strategically sensitive, and its protection is crucial to our competitiveness.

Our company is domiciled in an EU member state and makes use of the exemption from disclosing impending developments or matters in the course of negotiation.

DISCLOSURES IN CONNECTION WITH SPECIFIC CIRCUMSTANCES

Time horizons

The time horizons used in this sustainability report are in line with the ESRS unless otherwise stated in the relevant section. Based on the current reporting year, the short-term horizon covers up to one year into the future, the medium-term horizon covers one to five years into the future, and the long-term horizon covers more than five years into the future.

Value chain estimation

The information from the value chain required to calculate the metrics demanded by the ESRS was not always available. As a result, a small number of metrics contain estimates based on indirect sources such as industry average data and other approximations. Environmental agencies or other recognised official authorities are used as sources.

The basis for the preparation of the metrics, their accuracy and any planned measures to improve accuracy are described alongside the respective metrics within the sustainability report.

Sources of estimation and outcome uncertainty

For selected metrics, we use estimates where reliable data is lacking or measurements are imprecise. These are based on empirical values, regulatory developments (e.g. ESRS) and other factors – and are regularly reviewed and adjusted. Material estimated values relate, among other things, to GHG emissions (E1).

The underlying estimation methods are explained directly alongside the respective metrics



LIVED RESPONSIBILITY

OUR LEADERSHIP AND CONTROL MECHANISMS

The CLASSEN Group, headquartered in Kaisersesch (Germany), is a GmbH (limited liability company) under German law and comprises several subsidiaries in Germany and abroad. With the exception of CLASSEN POL, an AG (public limited company) with a supervisory board, all companies are organised as GmbHs.

COMPOSITION OF THE GROUP MANAGEMENT

The Group Management is responsible for the leadership of the company and consists of four members.

Chief Executive Officer:	Dr Hans-Jürgen Hannig
Chief Financial Officer:	Stefanie Quervel
Chief Sales Officer:	Maciej Gorecki
Chief Sales & Marketing Officer:	Céline Quervel

The Supervisory Board of CLASSEN Pol consists of three members. It oversees the local management of the subsidiary.

Dr Hans-Jürgen Hannig
Stefanie Quervel
Julie Quervel

The members of the Group Management and the Supervisory Board possess diverse, complementary experience relevant to the sectors, products and geographical locations of the company. The proportion of women on the Group Management is 50%. The proportion of women on the Supervisory Board is 67%.



From left: Stefanie Quervel, Céline Quervel, Maciej Gorecki, p.p. Dr Hans-Jürgen Hannig



From left: Jan Wöhner, Julie Quervel, Sebastian Wendel (Sustainability Department)

ROLES AND RESPONSIBILITIES

The Group Management is responsible for the systematic identification and assessment of sustainability-related impacts, risks and opportunities. This responsibility has been delegated to the Sustainability Department under the leadership of Sebastian Wendel, which falls within the remit of the Chief Financial Officer. In the reporting year, the Sustainability Department held discussions with the Chief Executive Officer and the Chief Financial Officer on the process and results of the double materiality assessment in accordance with the ESRS, first carried out in 2024, with regard to sustainability-related impacts, risks and opportunities. The results of this materiality analysis were reviewed and confirmed in 2025, and they therefore continue to be upheld.

The Group Management is also responsible for defining the company's strategy and targets with regard to sustainability impacts, risks and opportunities, as well as for monitoring progress in implementing this strategy.

The Supervisory Board is responsible for overseeing the management of sustainability-related impacts, risks and opportunities, including the company's strategies and progress.

The Sustainability Department reports at regular intervals to the Group Management and the Supervisory Board, in particular with regard to the implementation of the Corporate Sustainability Reporting Directive (CSRD) and the German Supply Chain Due Diligence Act (LkSG).

The Group Management and the head of the Sustainability Department oversee the setting of targets with regard to material sustainability impacts, risks and opportunities. Progress towards achieving these targets is monitored through regular status reports and meetings and adjusted where necessary.

SUSTAINABILITY COMPETENCIES

Our Group Management and Supervisory Board are composed of members with extensive expertise in various fields. These members possess, directly or indirectly, the necessary skills and knowledge in material sustainability matters and are therefore appropriately staffed. The composition of the bodies is deliberately designed to cover a broad range of expertise in order to ensure comprehensive oversight and management of sustainability aspects.

Our company has established clear responsibilities within the various specialist departments. These departments have deeper skills and expertise than top management, which ensures that the oversight and management of sustainability aspects is carried out at a high level. The specialist departments regularly monitor their specific targets and risks and report to the governing bodies. This enables the early identification of opportunities and risks and proactive adjustment of strategies and measures.

We are structured as a matrix organisation, which enables efficient, cross-site management of sustainability topics. Responsible sustainability managers are appointed at each site, who are responsible in particular for the areas of energy, waste and water as well as for the implementation and further development of the management systems. These decentralised responsibilities ensure that site-specific requirements and potential are identified at an early stage and can be integrated into the overall strategy. The sustainability officers are in regular exchange with the central specialist departments and contribute to the effective implementation of company-wide sustainability targets.

The specialist departments regularly attend training and further education courses in order to continuously expand and update the knowledge of our members.

FLOW OF INFORMATION

In the reporting year, the Group Management was involved by the Sustainability Department in the renewed review of the double materiality matrix drawn up in 2024 in accordance with the ESRS and the due diligence obligations under the LkSG and was informed of the results. This includes a description of the impacts, risks and opportunities identified as material, as well as a presentation of the current management approach with regard to strategies, measures, metrics and targets, including an assessment of their effectiveness. The Group Management takes the impacts, risks and opportunities into account when monitoring corporate strategy, making decisions on major transactions and in the risk management process. This is demonstrated, for example, by consistent investments in more energy-efficient machinery and renewable energies. These measures reflect the awareness and commitment of the top management level to integrating sustainable practices into the corporate strategy

LIST OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

During the reporting period, our company engaged intensively with the material impacts, risks and opportunities in the field of sustainability. Both overarching targets and detailed measures for the early identification and management of these aspects were developed and implemented. The material sustainability topics can be found in our materiality matrix.

SUSTAINABILITY-RELATED INCENTIVE AND REMUNERATION SCHEMES

At present, no performance-related sustainability metrics are embedded in the incentive scheme for the Group Management. The long-term commitment to implementing the sustainability agenda is based on publicly communicated targets, such as the United Nations Sustainable Development Goals (UN SDGs). Owing to the deep roots of sustainability in the corporate culture, the management does not currently consider additional incentives necessary to advance CLASSEN's sustainability targets.

DUE DILIGENCE

For the CLASSEN Group, exercising due diligence with regard to sustainability matters is an entrepreneurial task. The table below provides an overview of the core elements of due diligence and refers to the corresponding explanations of these elements in this sustainability report.

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY REPORT
1) Embedding due diligence in governance, strategy and business model	- Governance - Strategy - Management of impacts, risks and opportunities
2) Engaging with affected stakeholders in all key steps of due diligence	- Interests and views of stakeholders - Engagement of own workers and workers' representatives - Processes to remediate negative impacts and channels for own workers to raise concerns - Engagement of customers, consumers and end users - Whistleblower platform and protection of whistleblowers
3) Identifying and assessing negative impacts	Double materiality analysis
4) Taking action to address these negative impacts	- Climate change - Water and marine - Resource use and circular economy - Own workforce - Workers in the value chain - Consumers and end users - Business conduct
5) Tracking the effectiveness of these efforts and communicating	- Climate change - Water and marine - Resource use and circular economy - Own workforce - Workers in the value chain - Consumers and end users - Business conduct

PREPARATION OF THE SUSTAINABILITY REPORT

The sustainability report is prepared by the central sustainability team, which is subdivided into topic-specific responsibilities. As part of the data collection, an interim review is first carried out by the respective sustainability officers at the sites, who are responsible for the correctness and completeness of the site-specific information. After the substantive preparation of the KPIs and various textual passages, a structured review is carried out by the entire central team and, in particular, by the head of the Sustainability Department. Finally, the complete report is reviewed and approved by the Group Management before it is published. This multi-stage review process ensures the substantive quality, consistency and formal correctness of the sustainability reporting.



STRATEGY, BUSINESS MODEL AND VALUE CHAIN

CORE ELEMENTS OF THE GENERAL STRATEGY

The CLASSEN Group is an internationally active production company with a clear focus on high-quality construction products in the field of floor and wall coverings as well as doors and frames. Production takes place at three sites with four plants: three plants are located in Germany, where our laminate floors and our CERAMIN wall and floor coverings are manufactured. A further production site based in Poland concentrates on the manufacture of doors and frames. Our production structure is complemented by numerous sales locations worldwide, which enable targeted market development.

Our core competencies include, in particular, the development, manufacture and marketing of laminate floors and CERAMIN wall and floor coverings as well as doors and frames. In addition, we hold an extensive portfolio of product and process patents, which secures us a strong market position and underlines our innovative strength.

OUR VALUE CHAIN IS STRUCTURED AS FOLLOWS:

UPSTREAM VALUE CHAIN:

In the upstream value chain, we primarily procure raw materials, services and machinery. Our inputs include, among other things, wood-based materials, PP granulates, paints, lacquers, packaging materials and electricity. These inputs are sourced from several thousand suppliers worldwide. Our procurement strategy follows a multidimensional approach aimed at diversification, quality assurance and resilience. We work with a large number of suppliers of different sizes and origins – including large industrial groups as well as small and medium-sized enterprises. The supplier structure is international, with a focus on European procurement markets.

DOWNSTREAM VALUE CHAIN:

Our downstream value chain encompasses sales, logistics and customer support up to the handover of the product to our commercial customers. Our customer structure ranges from international (DIY) retail chains (DIY stores) to medium-sized specialist retailers and industrial customers. The sales channels are structured geographically into the regions:

- North and South America
- EMEA and Oceania
- DACH

Our customers value our customer-oriented service, technical expertise, product variety and our sustainability-oriented brand management. In the downstream chain, we assume the role of the product-leading brand and system provider, closely interlinked with the requirements of the respective markets.

The end users of our products are private customers, with whom, however, we do not maintain a direct business relationship. Our partners handle marketing and advice at the end-customer level. Nevertheless, the needs of end customers flow directly into our product development, e.g. via market analyses, end-customer studies and feedback from our sales partners.

LAMINATE

CERAMIN

RAW MATERIALS

Wood
Water
Minerals
Chemical precursors

Minerals
Recycled polyolefins
Crude oil
Chemical precursors

RAW INPUT MATERIALS

Printing inks
Décor paper
Lacquers
Resins
Adhesive
Processed corundum

Mineral fillers
Recycled polyolefins
Virgin polyolefins
Low-VOC lacquers
Harmless additives
Printing inks and lacquers

CLASSEN PRODUCT FINISHING

Development and design
HDF board production
Wood processing
Fibre extraction
Pressing; surface finishing
(LLT, digital printing); profiling; packaging

Development and design
Raw board production
Surface finishing (digital printing, lamination)
Profiling
Packaging

CUSTOMERS

DIY sector
Wholesale
Specialist stores/chain retailers
Industrial customers

DIY sector
Wholesale
Specialist stores/chain retailers
Industrial customers

USE

End customer

End customer

DISPOSAL

End customer
Recycling, thermal recovery

End customer
Recycling, thermal recovery

MATERIALITY ANALYSIS

The materiality matrix (double materiality analysis in accordance with the ESRS) brings together all material topics from the stakeholder analysis, the product group screening and the risk and opportunity screening in order to structure the sustainability aspects in accordance with the ESRS. The topics were assigned to the categories of Environment, Social and Governance and visualised in a matrix. The Y-axis shows financial risks and opportunities (outside-in), while the X-axis represents the impacts of business activities (inside-out). Topics of high significance on both axes were prioritised, while less relevant topics were nevertheless still documented. The matrix was consolidated to ensure completeness and consistency and was strategically aligned by the management.

In 2025, we conducted a review of the results to ensure that the identified topics continue to correspond to the current framework conditions and the expectations of stakeholders. Relevant developments in the regulatory environment, in the

market and within the company were taken into account as part of this review.

The review concluded that the results of the original materiality analysis remain accurate and that the identified material topics continue to reflect the relevant sustainability aspects for the company. The existing materiality matrix was therefore confirmed and continues to be used as the basis for sustainability reporting.

Below, we have presented our initial materiality analysis process:

The interests of our stakeholders/interest groups were systematically captured via the so-called stakeholder analysis using various approaches. These can be found in the following table:

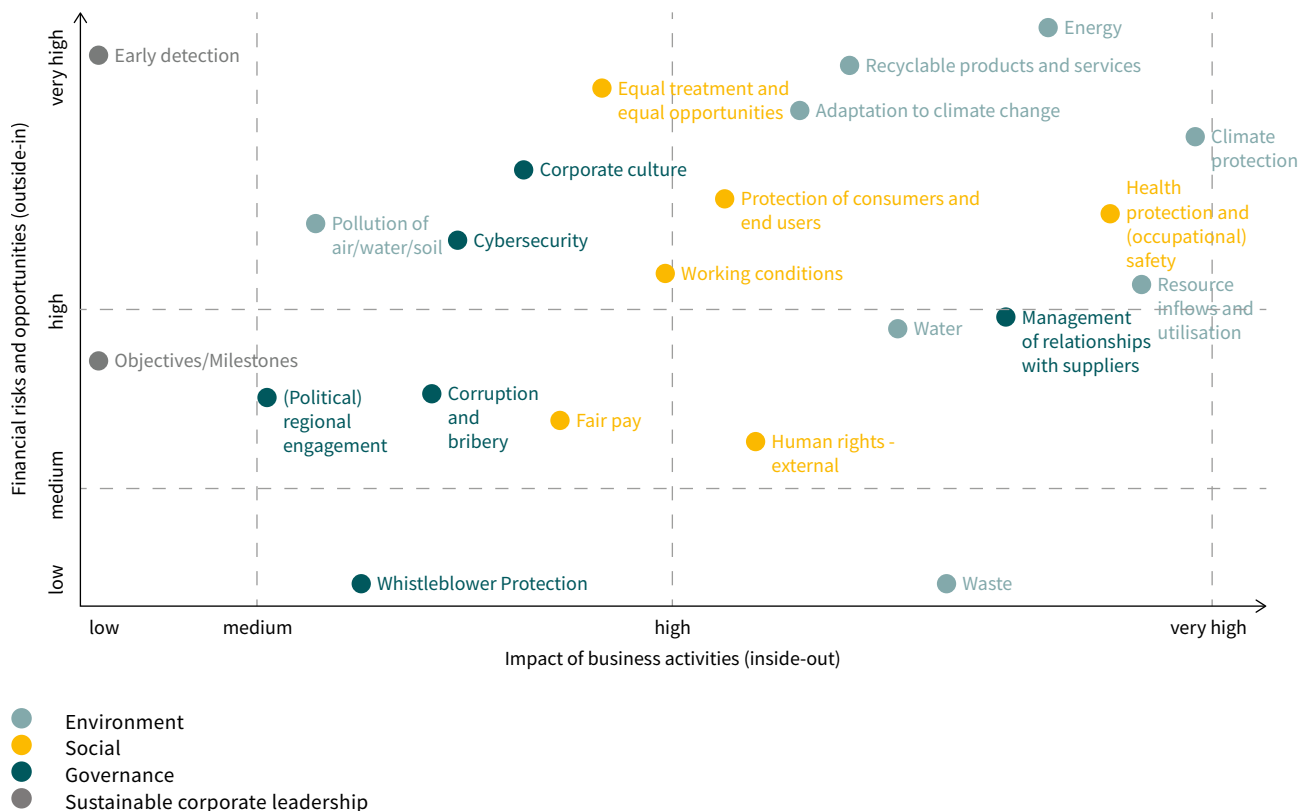
STAKEHOLDER/INTEREST GROUP	INSTRUMENT AND INTERVAL FOR SURVEYING OR INVESTIGATING INTERESTS
Owners, management, extended management	Regular and lively exchange between the Sustainability Department and the top management level; also involved in the materiality analysis process via a survey tool
Employees	Annual employee appraisals conducted by managers; also involved in the materiality analysis process via a survey tool
Works councils	Involved in the materiality analysis process via a survey tool
Banks, investors	Regular exchange between the CFO and the finance department with the banks; ongoing ESG analyses of the CLASSEN Group by the banks; also involved in the materiality analysis process via a survey tool
Customers	Ongoing personal contact through regular meetings between customer and key account, field sales visits, communication with the internal sales team, etc.; also involved in the materiality analysis process via a survey tool
Suppliers	Ongoing contact via the central purchasing department of the CLASSEN Group; also involved in the materiality analysis process via a survey tool
Partners	Ongoing contact via various departments; also involved in the materiality analysis process via a survey tool
Subcontractors	Ongoing contact via employees from various departments; also involved in the materiality analysis process via a survey tool
End consumers	Indirect contact via POS; direct contact via the CLASSEN website, social media and sustainability reporting
Municipalities, residents	Occasional contact, e.g. through factory outlet sales or factory tours, in connection with construction projects, purchase of land, engagement on the part of CLASSEN, etc.
Offices, authorities, state institutions	Essentially document analysis as well as occasional points of contact
Competitors	Pure document analysis as well as points of contact through association work

The stakeholder analysis carried out as part of the materiality analysis in accordance with the ESRS served to identify and prioritise material sustainability topics from the stakeholder perspective. First, relevant stakeholder groups were identified and weighted on the basis of clear criteria, such as influence on the company, degree of being affected by activities, etc. In workshops, the specific interests of the groups were identified and assigned to the four dimensions (corporate governance, environment, economy, social affairs). These could be interests such as fair working conditions or CO₂ reduction. A supplementary survey enabled the stakeholders to assess the importance of various sustainability topics. Subsequently, the prioritised interests were analysed from the company's perspective for potential risks and opportunities, taking into account factors such as reputational risks, financial and regulatory risks. Finally, the loss occurrence value was determined in order to better quantify the relevance of the risk and to understand which interests are particularly critical to the corporate strategy. In a final step of the stakeholder analysis, measures were then developed to better fulfil stakeholder interests and to promote positive developments in sustainability management.

In the product screening, we assessed the ecological, economic and social impacts of our product categories laminate, CERAMIN and doors and frames along the entire value chain. All process steps from raw material extraction to disposal were analysed and structured into five main categories: raw material extraction, transport to the plant, production, transport to the customer and disposal. Positive and negative effects were identified and assessed. The assessment was carried out on the basis of criteria

such as probability of occurrence, extent of the impacts (scale and irremediability) and time horizon. Our product screening gave us a comprehensive view of the environmental impacts, economic opportunities and social challenges of our product categories. By analysing along the entire value chain, we were able to identify specific risks for each product category and derive measures to promote sustainable practices.

During our risk and opportunity screening, we systematically analysed potential risks and opportunities in the areas of ecology, economy and social affairs. Ecological aspects such as CO₂ emissions and weather extremes, economic factors such as innovations and legal violations, and social topics such as working conditions and human rights were identified. The assessment was carried out for internal processes (e.g. production, supply chain) and external processes (e.g. suppliers, customers), analysing both positive and negative effects. Subsequently, the probability of occurrence and the extent of damage or potential benefit were assessed in order to prioritise relevance. Critical topics with a high probability of occurrence and serious consequences received particular attention. On the basis of the identified and prioritised risks and opportunities, we formulated concrete measures to mitigate risks and promote opportunities. These measures are specifically tailored to the respective areas of ecology, economy and social affairs.



EUROPEAN SUSTAINABILITY
REPORTING STANDARDS

ENVIRON





IDENTIFICATION OF IMPACTS, RISKS AND OPPORTUNITIES

PROCESSES FOR IDENTIFYING AND ASSESSING MATERIAL IMPACTS, RISKS AND OPPORTUNITIES IN THE AREA OF ENVIRONMENT

With the implementation of the ESRS, the CLASSEN Group has applied a systematic process for identifying and assessing material climate-related impacts, risks and opportunities. This approach is based on two central screening processes: the product screening and a risk and opportunity screening.

PRODUCT SCREENING (INSIDE-OUT)

The focus of the product screening was on the three main product groups of the CLASSEN Group: laminate, CERAMIN and doors & frames. For each of these product groups, the potential environmental impacts were analysed along the entire value chain – from raw material extraction through transport to the plant, production and packaging, transport to the customer, to the use phase and disposal. The analysis in the environmental area was carried out along the following assessment categories:

- Use of substances of concern and substances of very high concern
- Climate protection
- Adaptation to climate change
- Microplastics
- Energy consumption
- Circularity of products and services
- Resource inflows and use
- Waste generation
- Water consumption
- Pollution of air, water and soil

ASSESSMENT METHODOLOGY IN THE PRODUCT SCREENING

The impacts were assessed using a standardised scoring system. Each identified impact was first assessed with regard to its probability of occurrence on a scale of 1 (“very unlikely”) to 5 (“actual”). For positive impacts, the effect was determined as the sum of two dimensions: the scale of the impact (1 = minimal to 5 = severe) and the geographical scope (1 = local to 5 = global), with the sum assigned a figure via a conversion table. This produced a value for the effect (1 to 5), which was multiplied by the probability to calculate an overall score.

For negative impacts, irremediability was additionally recorded

SEVERITY/EFFECT	SUM OF SCALE, SCOPE, IRREMIABILITY FOR NEGATIVE IMPACTS	SUM OF SCALE AND SCOPE FOR POSITIVE IMPACTS
1	1-3	1-2
2	4-6	3-4
3	7-9	5-6
4	10-12	7-8
5	13-15	9-10

with values from 1 (“fully reversible”) to 5 (“fully irreparable”) and summed with scale and geographical scope. From this, severity (1 to 5) was calculated instead of the effect used for positive impacts and multiplied by the probability.

PROBABILITY	1 - very unlikely
	2 - unlikely
	3 - likely
	4 - very likely
	5 - actual
EFFECT	1 - very low
	2 - low
	3 - moderate
	4 - high
	5 - very high
SCALE	1 - minimal
	2 - limited
	3 - moderate
	4 - considerable
	5 - severe
SCOPE	1 - local
	2 - regional
	3 - national
	4 - continental
	5 - global
IRREMIABILITY	1 - fully reversible
	2 - largely reversible
	3 - partially reversible
	4 - scarcely reversible
	5 - fully irreparable

In addition, the time horizon within which a significant influence on people and/or the environment is expected (short, medium or long term) was recorded for each impact. This methodology enabled a differentiated prioritisation of those environmental impacts for which the need for targeted countermeasures or strategic course-setting is greatest.

		SEVERITY/EFFECT				
		1	2	3	4	5
PROBABILITY	5	immaterial	material	material	material	material
	4	immaterial	material	material	material	material
	3	immaterial	immaterial	material	material	material
	2	immaterial	immaterial	immaterial	material	material
	1	immaterial	immaterial	immaterial	immaterial	immaterial

RISK AND OPPORTUNITY SCREENING (OUTSIDE-IN)

In parallel with the product screening, a company-wide risk and opportunity screening was carried out, examining both physical and transitional climate risks and opportunities as well as a wide range of environmental influences. The following were assessed:

- Physical risks such as cold waves, heatwaves, drought, storms, lightning strikes, heavy rainfall and flooding
- Loss of biodiversity and species decline
- Pollution of air, water and soil
- Water consumption and discharge
- Transformation in the course of CO₂ reduction
- Global warming and its effects on processes and supply chains
- Opportunities through circular products and sustainable services

ASSESSMENT METHODOLOGY IN THE RISK AND OPPORTUNITY SCREENING

The identified risks and opportunities were assessed according to a standardised scheme. The probability of occurrence was rated from 1 (“very rare”) to 5 (“certain”). The potential damage or effect – for instance with regard to business interruptions, operational impacts or reputational damage – was likewise assessed on a scale of 1 (“very low”) to 5 (“threatening the company’s existence”). An overall score (1–25) was formed by multiplying both values

This assessment methodology enables a comparable, traceable risk estimation and was used to identify critical fields of action and to systematically further develop existing prevention and adaptation measures.

PROBABILITY	SEVERITY/EFFECT				
	1	2	3	4	5
	5	immaterial	material	material	material
	4	immaterial	material	material	material
	3	immaterial	immaterial	material	material
	2	immaterial	immaterial	material	material
1	immaterial	immaterial	immaterial	immaterial	immaterial

PROBABILITY	1 = very rare
	2 = rare
	3 = occasional
	4 = frequent
	5 = certain
SEVERITY/EFFECT	1 = very low
	2 = low
	3 = medium
	4 = high
	5 = threatening existence

VALIDATION

Both screening processes were prepared and carried out by the Sustainability Department of the CLASSEN Group. Validation and context-related adjustment took place in close exchange with the environmental officers of all production sites as well as the largest sales location. This cross-site involvement ensures that regional particularities and real operational risks flow into the assessment.

By surveying employees, works councils, customers, suppliers, banks, management and partners, as well as analysing the expectations of market peers, residents and affected communities, authorities and end consumers, the results of the material topics were reconciled with the expectations and demands of these groups.

IDENTIFICATION OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

To determine the materiality of the identified impacts, risks and opportunities, a uniform threshold was applied in both screening procedures – the product screening and the risk and opportunity screening. All matters whose overall score reached a value of eight or higher were classified as material.

By combining qualitative analyses with a structured assessment methodology, a sound materiality matrix was created in order to identify priority fields of action and to develop targeted measures within the CLASSEN Group.

E1-IRO 1

Rising temperatures worldwide, increasing extreme weather events, more frequent flooding and longer heatwaves are signs of intensified anthropogenic climate change. As a manufacturing industrial company, we are simultaneously affected by changes brought about by climate change and bear responsibility for the emission of greenhouse gases. Through major investments in the field of renewable energies, we have been able to increase the use of renewable energy sources in the past. At the same time, we are also conscious of our social responsibility for around 1,800 employees worldwide. Within this field of tension, material impacts, risks and opportunities were identified using the procedure already described.

E3-IRO 1

The CLASSEN Group produces laminate and CERAMIN at several sites in Germany and doors and frames in Poland, and operates various sales locations worldwide. According to the World Resources Institute (WRI), the production sites Kaisersesch and Rybnik, as well as the largest foreign sales location Kraków, are located in areas with medium to high water stress (20 to 40%). The Baruth site, by contrast, is already located in an area with high water stress (40 to 80%). Under a scenario that continues current practices, WRI projections anticipate an increase in water stress at the Kaisersesch site by 2050. This site will thus also be affected by high water stress in 2050.

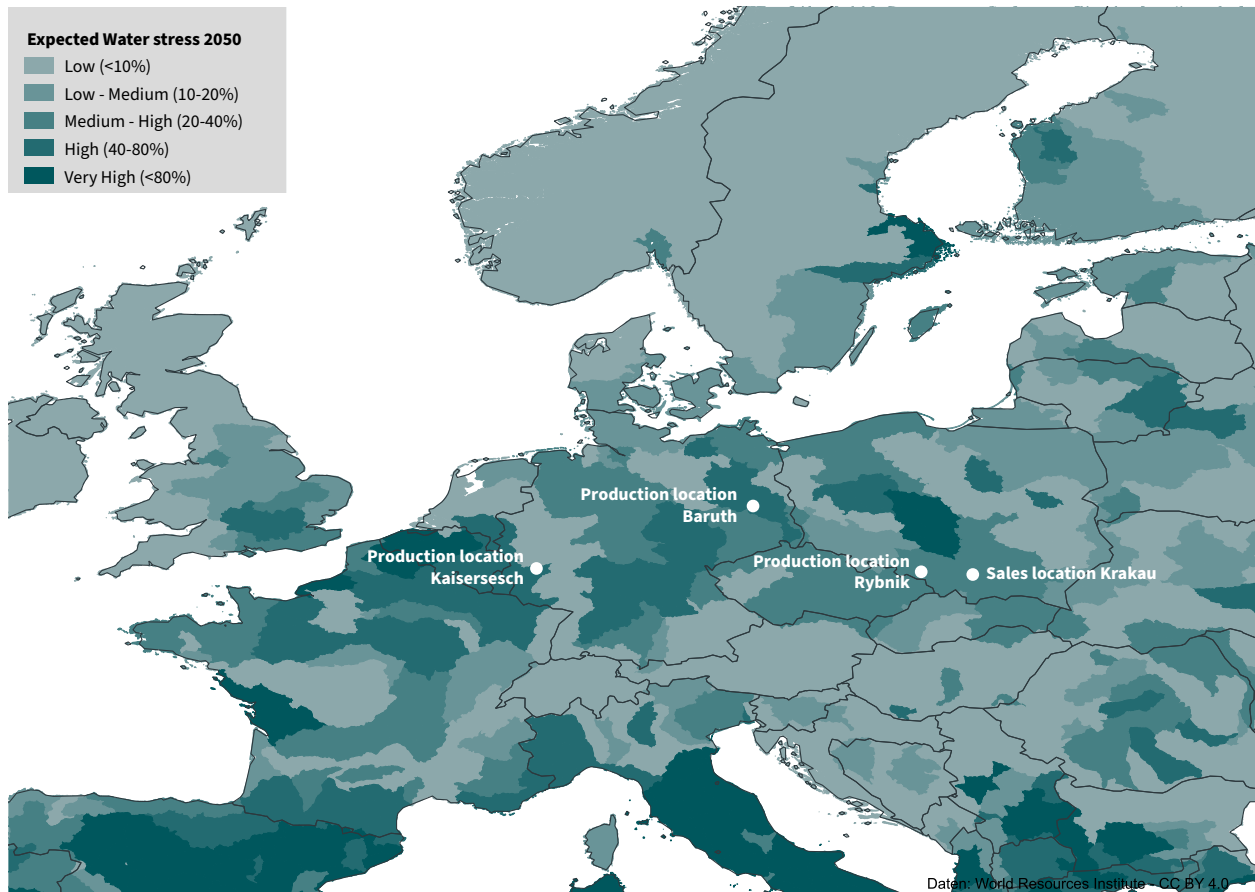
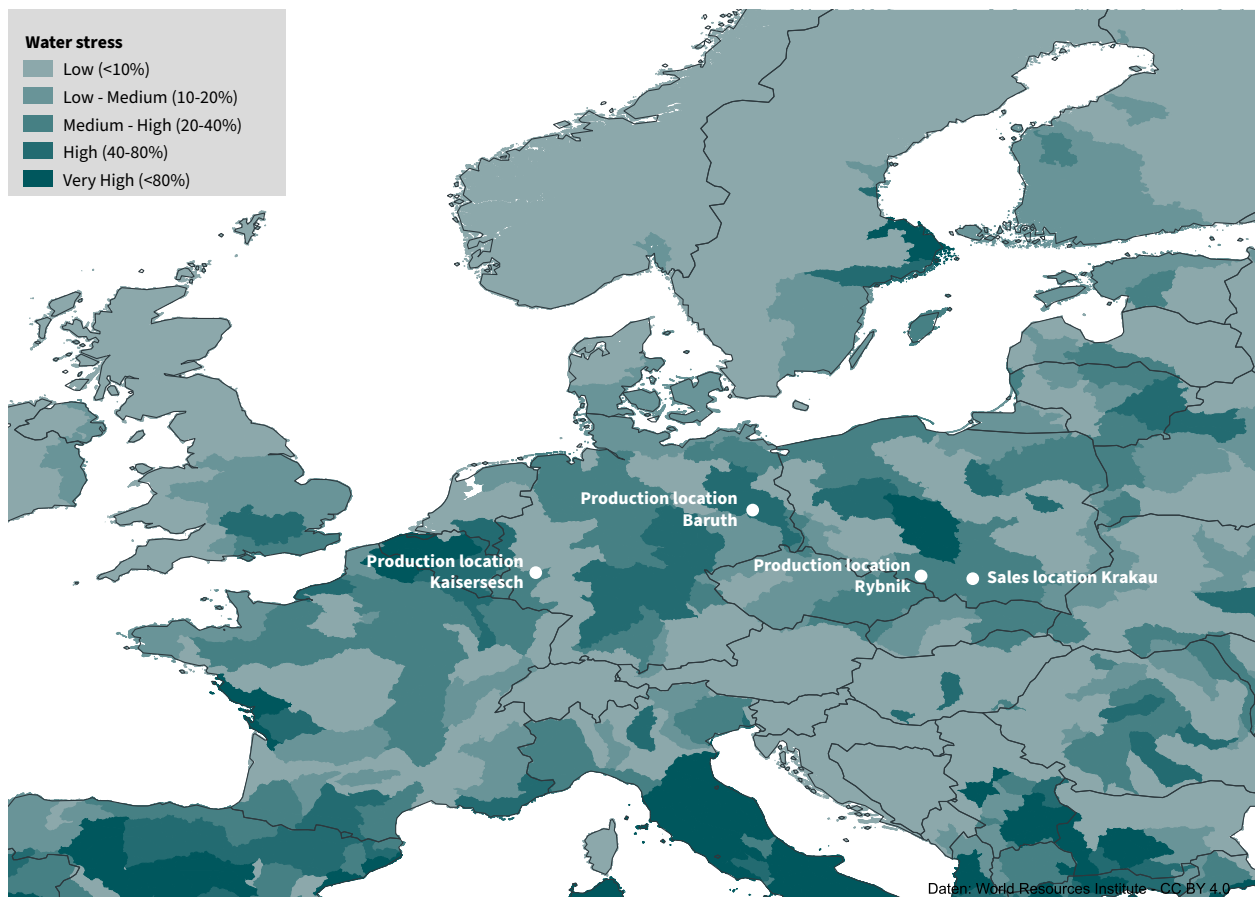
SITE	CURRENT WATER STRESS	2050 (BUSINESS AS USUAL)
Kaisersesch	Medium-High (20–40%)	High (40–80%)
Baruth	High (40–80%)	High (40–80%)
Rybnik	Medium-High (20–40%)	Medium-High (20–40%)

Water is not only a valuable resource within the production of laminate. The natural raw material wood, with which everything begins, depends on a good availability of water. Our wood from FSC- and PEFC-certified forestry comes mainly from the regions surrounding the Baruth site. Owing to advancing global warming and the associated regionally poorer water availability, it must be assumed that in future the growing conditions of the raw material wood will change, and new, more resilient species will have to be used. Drier soils increase the risk of forest fires and thus the risk of harvest failures.

On the basis of these assumptions, the procedure already described in the section “Identification of impacts, risks and opportunities” was carried out, and the impacts, risks and opportunities in connection with water consumption, reduced water availability and possible influences on the supply chain were identified. Measures already implemented that were factored in include the establishment of a water circulation system and the construction of rainwater collection and storage basins at the Baruth site, which were able to reduce water consumption significantly.

E5-IRO 1

As the developer of the recycled floor covering CERAMIN, we attach great importance to the circularity of our products. This also applies to our handling of internal technical offcuts and milling dust from production. As the CLASSEN Group, in the production of our polyolefin-based floor covering CERAMIN we consistently rely on the reuse of accruing milling dust and technical offcuts and, externally certified, introduce post-consumer material into production. The material CERAMIN is excellently recyclable, which has also been confirmed externally by Plastship. Products that do not meet our internal quality standards are shredded and returned to the production cycle. Strategically, we continue to work on take-back concepts for our CERAMIN floor coverings and are expanding established partnerships for voluntary product take-back. Within laminate production, we collect accruing milling dust and return it to the production of high-density fiberboards. Quantities beyond this are incinerated as biomass in our in-house energy generation. In this way, we also ensure optimal utilisation of natural raw materials in the production of laminate. This is particularly evident in the low quantities of waste requiring disposal. With these assumptions, the procedure already described in the section “Identification of impacts, risks and opportunities” was carried out, and strategic development opportunities for the CLASSEN Group were identified.



RISKS AND ADAPTATION MEASURES IN CONNECTION WITH CLIMATE CHANGE

In the course of implementing the European Sustainability Reporting Standards (ESRS), the CLASSEN Group has carried out an analysis of the potential impacts of climate change on the business model. The direct ecological, economic and political impacts of climate change on the production and sales locations of the CLASSEN Group were examined. Specifically, the analysis examined a rise in sea level, the increased occurrence of heatwaves and cold waves, reduced water availability at the sites and the accumulation of extreme weather events such as storms, thunderstorms, heavy precipitation and the associated consequences. In the area of political influencing factors, the challenges and opportunities of a rapid CO₂ transformation of the industrial sector were evaluated. With the help of the analysis, material risks for the business model of the CLASSEN Group were identified, and existing and planned measures for adapting to these risks were recorded. The following presentation classifies the risks into three central categories: physical risks, transition risks and strategic risks along the value chain.

PHYSICAL RISKS

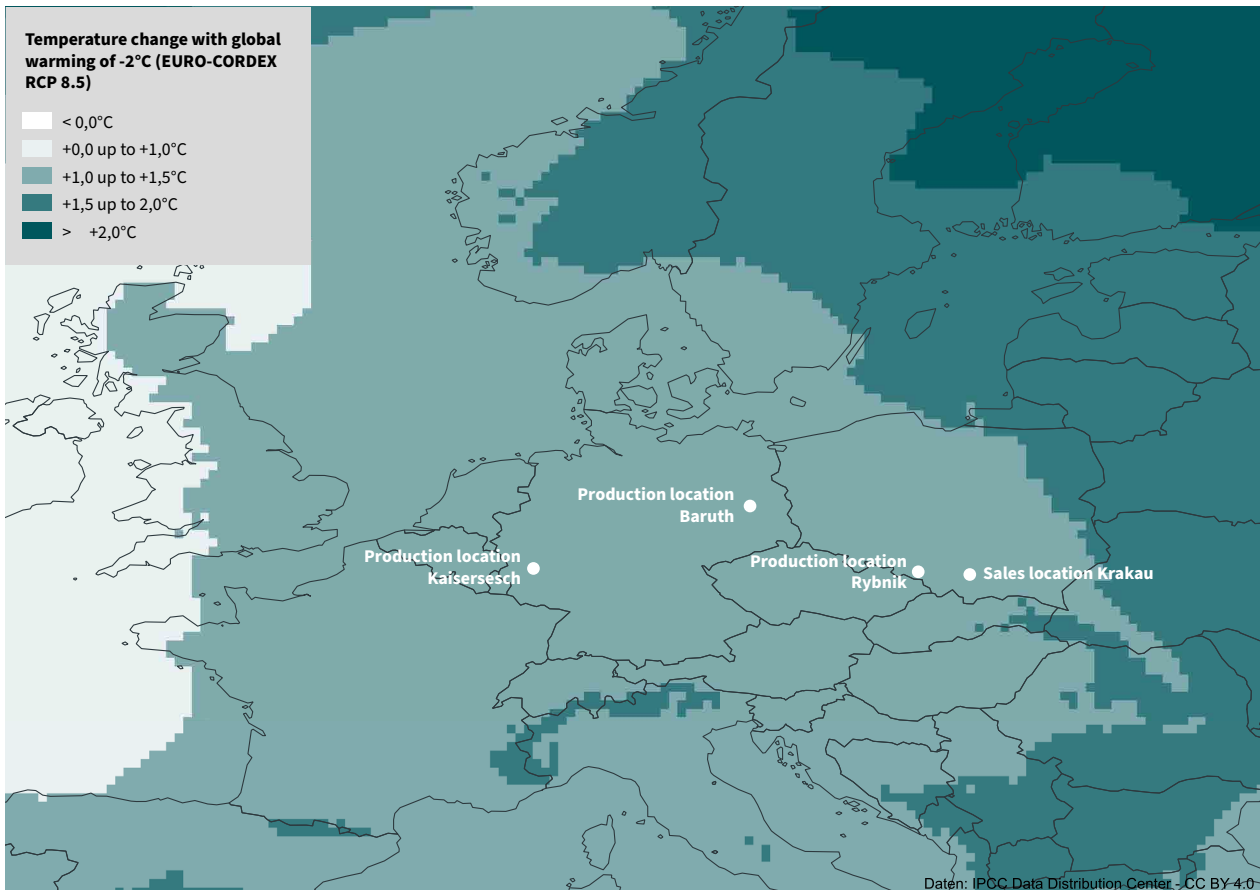
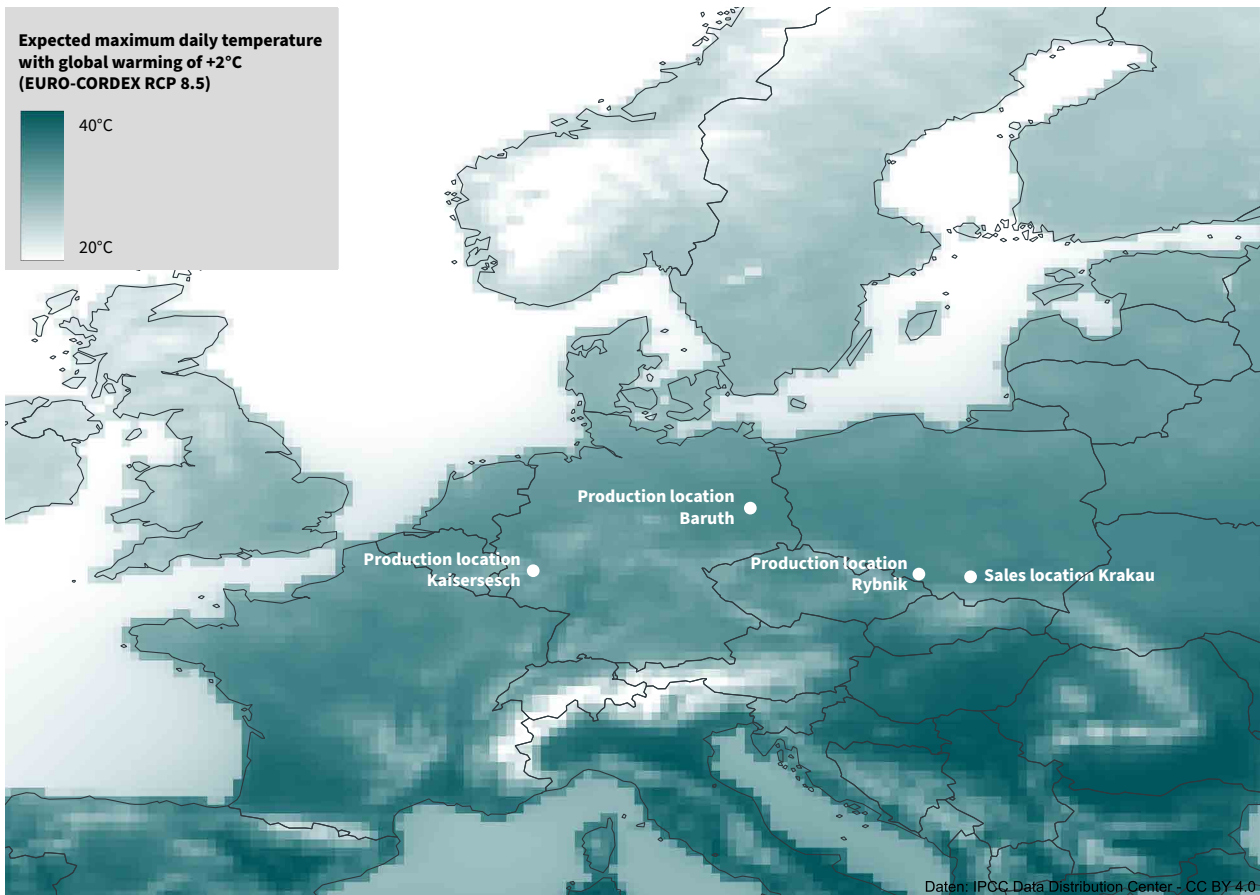
Climate change is increasingly leading to an accumulation of extreme weather events, such as storms, heavy rain, flooding or prolonged heatwaves. These changes pose a challenge in particular for industrial production sites. Concrete risks also arise for the CLASSEN Group as a result: storm damage to plant infrastructure could lead to business interruptions. Furthermore, there is a danger that climatic extreme events could result in energy shortages or supply failures, which could disrupt production continuity. In the summer months, rising temperatures place increased demands on the energy infrastructure of our sites. At the same time, we strive to ensure the best possible working conditions for our employees even during prolonged heatwaves. More frequent and more intense storms and advancing global warming were identified as material physical risk factors for the business model of the CLASSEN Group. In these areas, the CLASSEN Group primarily sees dangers to the occupational safety of employees, to orderly and continuous operations and to raw material availability. Increased storm events severely restrict outdoor work and carry the risk of damage to plant infrastructure, which could manifest itself in temporarily reduced production capacities. There is likewise a risk of damage to external infrastructure, such as overhead power lines, telecommunications facilities, railway lines or transport connections.

Advancing global warming is associated with various risks for the CLASSEN Group. Within a conservative scenario with a rise in the global mean temperature of two degrees Celsius, according to IPCC projections this is associated, for the largest production and sales locations, with an increase in the annual average temperature of between +1.17°C and +1.42°C compared with the 1986–2005 mean. In the summer months, maximum daily temperatures of between 31.92°C and 34.66°C are to be expected.

SITE	TEMPERATURE CHANGE	MAXIMUM DAILY MAXIMUM TEMPERATURE
Kaisersesch	+ 1,17 °C	31,92 °C
Baruth	+ 1,16 °C	34,01 °C
Rybnik	+ 1,39 °C	34,34 °C
Kraków	+ 1,42 °C	34,66 °C

Rising temperatures and heatwaves over longer periods increase the electricity consumption of existing building cooling systems and place new demands on working time models. Existing concepts for cooling production and administrative buildings may need to be expanded and adapted to the new requirements. Climatic changes likewise give rise to new challenges in the cultivation of sustainably certified wood, one of our most important raw materials. Here, the CLASSEN Group relies on the continuous expansion of knowledge about the cultivation and processing of the natural raw material wood.

According to current IPCC projections, a decrease in average annual precipitation is to be expected at the material sites of the CLASSEN Group, although no reliable projections are currently possible. Likewise, the sites of the CLASSEN Group are not located in exposed positions, such as valleys or bodies of water, which present an increased risk of extreme precipitation events. All associated topics were therefore classified as unlikely in the area of adaptation to climate change and consequently assessed as immaterial. The availability of water as a natural raw material associated with declining precipitation was considered separately within area E-3.



TRANSITION RISKS

In addition to the direct physical impacts, political and regulatory changes as a result of climate change are also of great relevance. The implementation of European climate targets will in future be associated with a multitude of new requirements for companies – for instance through stricter emission limits, new reporting obligations or CO₂ pricing. These developments also affect the CLASSEN Group. Customer groups, particularly in the B2B segment, are increasingly asking for climate-neutral or low-emission solutions. CLASSEN is responding to these developments with targeted measures, such as the continuous expansion of energy-efficient production facilities – for instance in the area of CERAMIN production or with modern processes for the production of laminate. This is complemented by investments in process optimisation and automation to reduce energy and resource consumption. Investments have already been made in a wide variety of areas in the past. The following projects have already been realised:

CERAMIN-PRODUCTION

- Increased scheduling of more efficient production lines in production planning
- Automatic peak load management
- Construction of two ground-mounted PV installations
- Conversion of two extruders to save process steps and energy
- Conversion to new, more energy-efficient extraction systems on two digital printers
- Conversion to LED lighting in three halls and in outdoor areas

LAMINATE-PRODUCTION

- Conversion of energy plant 3 from natural gas to biomass combustion
- Conversion of the heating of plants one to four and the site administration to in-house thermal oil from fiberboard production
- conversion of exhaust gas purification from RTO systems to bio-scrubbers, meaning that no natural gas is required for exhaust gas purification
- Replacement of compressors for efficiency optimisation
- Continuous replacement of existing lighting with LEDs
- Constant optimisation of the compressed air system
- Replacement of laminating rollers to reduce thermal oil consumption
- Construction of a second thermal oil pipeline to CLASSEN Industries
- Use of waste heat from a compressor station for hall heating
- Conversion of three packaging lines to pure cardboard packaging
- Commissioning of a PV installation park on the roofs of the halls

DOOR-PRODUCTION:

- Construction of a new, lower-emission boiler for the utilisation of the company's own wood-based material waste from production
- Modernisation of the company's own wastewater treatment with the new construction of key components

Having already invested heavily in renewable energies in recent years, we are again planning a significant expansion of renewable energies in the coming years.

STRATEGIC RISKS ALONG THE VALUE CHAIN

A further material risk area lies in the upstream and downstream value chain. Changes in the availability of natural raw materials and restrictions in transport logistics as a result of climatic or regulatory developments can considerably impair competitiveness. For the CLASSEN Group, the dependence on wood as a central, renewable raw material is of particular importance. Weather extremes, pest infestation or new forestry regulations could influence supply and price. In addition, the international transport of goods is associated with rising greenhouse gas emissions and increasing regulatory complexity. CLASSEN counters these challenges through the preferential sourcing of regional and European raw materials in order to keep transport routes short and reduce emissions. Furthermore, the close connection to certified, sustainable forestry systems such as FSC and PEFC contributes to securing the raw material base in the long term.

The CLASSEN Group sees climate change as both a risk and a challenge for the coming years. The continued sustainable development of the business model is a central element of the CLASSEN Group's corporate conduct. Through early adaptation to physical, regulatory and market-side changes, as well as continuous innovation in production and product development, we position ourselves as an active co-shaper of more sustainable value creation. The aim is to strengthen resilience to external influences while at the same time offering a future-proof, low-emission product range for customers worldwide.



CLASSEV

David Schumann
Profilierung Verpackung

ENERGY CONSUMPTION AND ENERGY MIX

METHODOLOGY

The energy consumption and energy mix at Group level correspond to the consolidation scope of the greenhouse gas inventory in accordance with Scope 1 and 2 of the GHG Protocol. For this purpose, the material sites that exhibit a significant use of energy sources were identified. The consolidation scope corresponds to the consolidation scope under the German Commercial Code (HGB), with the exception that the sales subsidiaries CLASSEN Russia, CLASSEN Ukraine and CLASSEN Asia were not included on the grounds of immateriality. The subsidiaries mentioned exclusively handle the regional sale of CLASSEN products and account for a share of 1.9% (2025 financial year) of total employees. These locations are organised in small teams and consume only insignificant amounts of energy. They were therefore designated as immaterial. Sites that are involved in energy-intensive and thus material steps of the value chain, such as production or logistics, were considered in full. Reporting is essentially based on measurement and billing data for the energy sources used, such as wood dust, grate fuel, electricity or natural gas. The fuel consumption of the German vehicle fleet was included as an estimate. The fuel quantities used were estimated from mileage and combined fuel consumption in accordance with the vehicle manufacturer's specifications. All other consumption values, such as quantities of wood dust incinerated, quantities of heating oil used or external electricity purchases, are derived from precise measurement or billing data.

With the introduction of a new software solution in the area of climate footprint calculation, the energy consumption of the CLASSEN Group in the 2025 reporting year was calculated using new conversion factors, and the necessary data was collected with software support. In the interests of transparent reporting, however, we are publishing our previously calculated energy figures for the years 2023 and 2024 but ask you to bear in mind the limited comparability with the current reporting year.

KEY FIGURES

Energy drives our plants and our daily lives every day. As an industrial company with a daily energy requirement of 1,740 MWh (2025 financial year), energy is not only an important raw material; it is the driving force behind our daily activities. The CLASSEN Group produces a considerable proportion of its energy requirements itself at its production sites, particularly in the form of heat and partly also in the form of electricity. At the German sites, energy use is monitored and optimised by an ISO 50001-certified energy management system.

KAISERSESCH

Kaisersesch is the headquarters of the CLASSEN Group and the place where the development of the CLASSEN Group began. In the past, wooden components were processed and laminate produced here. Later, the site developed into the home of our recycling floor covering CERAMIN. Our biomass power plant dates back to the era of wood processing. It supplies the site with renewable energy in the form of heat and electricity. In 2025, a total of 7,717 tonnes of wood dust were incinerated, generating 37,042 MWh of energy. Owing to damage in the upstream grid of our power plant and the associated emergency power supply, we were forced to use considerably less wood dust as fuel in 2025 than was the case in previous years. The site's existing energy infrastructure was supplemented in 2023 by two solar fields, which were erected on and adjacent to the company premises. They extend the existing biomass power plant through the generation of renewable electricity. In 2025, they covered 5,769 MWh of the site's electricity consumption, thus contributing to lower- CO₂ production at the Kaisersesch site.

BARUTH

In Baruth, not only is laminate produced, but also the carrier material required for it. Through the three company-owned thermal oil boiler plants, we generate the heat required for the production of laminate from renewable sources. Only waste wood of classes A1 to A2 is incinerated, including production residues such as wood dust or bark. In 2025, 78,830 tonnes of biomass were incinerated here, enabling us to generate 378,385 MWh of renewable heat. The CLASSEN Group is currently expanding the generation of renewable energy at the Baruth site. A photovoltaic installation on part of the roof area has already been installed and went into operation in May 2025. Over the whole of 2025, 1,344 MWh of solar energy was fed into the public electricity grid. We are also striving to further advance the generation of green electricity from wind power and are engaged in a larger project. Together with the naturwind group of companies, we are participating in the planning and construction of a wind farm at the Baruth site. The first planning hurdles have now been cleared.

RYBNIK

At the Polish site in Rybnik, doors and frames are manufactured by the subsidiary CLASSEN Pol. The doors are produced from modern wood-based materials. As at the German sites, production waste such as wood dust is also used here to supply the in-house biomass power plant with fuel. In 2025, 2,573 MWh of green energy was generated here.

CLASSEN GRUPPE

The energy supply of the CLASSEN Group is provided primarily by renewable energies. In the 2025 reporting year, the total energy consumption of the CLASSEN Group amounted to around 635,432 MWh.

The share of renewable energies in total energy consumption in 2025 was 66.8%. This reflects the Group's continued strong focus on climate-friendly energy sources. A key factor in this high share is the utilisation of wood dust and other production waste from our own manufacturing that can no longer be used as material, which is used as biogenic fuel for heat generation. In this way, we not only contribute to reducing our own greenhouse gas emissions but at the same time reduce our own dependence on fossil energy sources. The consumption of renewable energy sources – in particular biomass – amounted to 424,261 MWh in 2025. In 2025, solar installations were operated for the first time at two sites, Kaisersesch and Baruth – a total of 8,448 MWh of solar energy was generated. Owing to a changed market situation and special effects such as damage to the power plant at the Kaisersesch site,

the consumption of fossil energy sources rose slightly in the 2025 reporting year. Thus, 9,211 MWh of energy was generated from crude oil products and 940 MWh from natural gas. Looking ahead, we are working on converting our internal works transport to alternative drive systems in order to further reduce our dependence on crude oil derivatives. At the Kaisersesch and Rybnik sites, we already successfully operate electric industrial forklifts. Through the consistent use of biomass as a renewable fuel and the commitment of our energy management, the CLASSEN Group achieved an energy mix in 2025 consisting predominantly of renewable energies at 66.8%, with a 33.2% share of fossil energy sources.

Energy from coal and nuclear sources was – as in the previous year – not used.

ENERGY CONSUMPTION AND ENERGY MIX TABLE

	2024 ¹	2025
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh))	7,522	9,211
Fuel consumption from natural gas (MWh)	160	940
Fuel consumption from other fossil sources (MWh)	567	701 ³
Consumption from purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	196,070	200,319
Total fossil energy consumption (MWh)	204,349	211,171
Share of fossil sources in total energy consumption (%)	28.2 %	33.2 %
Consumption from nuclear sources (MWh)	0	0
Share of consumption from nuclear sources in total energy consumption (%)	0.0 %	0.0 %
Fuel consumption from renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	515,044 ²	418,491
Consumption from purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	0	1
Consumption of self-generated non-fuel renewable energy (MWh)	6,385	5,769
Total renewable energy consumption (MWh)	521.429²	424.261
Share of renewable sources in total energy consumption (%)	71.8 %	66.8 %
Total energy consumption (MWh)	725,778²	635,432

EXPLANATORY NOTES

¹ The figures for this year have not yet been adjusted to the new conversion factors arising from the new software in the area of climate footprint calculation. Deviations are possible. An adjustment will be made with the next sustainability report for 2026.

² In the past, double counting occurred within a portion of the internally utilised wood dust quantities. The value has been corrected compared with the previous year's report.

³ Introduction of a new material substance flow within the framework of the EU ETS 1 at the Baruth site.

GREENHOUSE GAS EMISSIONS

METHODOLOGY

The CLASSEN Group documents its greenhouse gas emissions applying the Greenhouse Gas Protocol (GHG Protocol) and thereby follows the requirements of the European Sustainability Reporting Standard (ESRS). The reporting scope encompasses the material production and sales locations in Kaisersesch, Baruth, Rybnik and Kraków. Locations in Ukraine, Kazakhstan and Russia are not included within the Corporate Carbon Footprint (CCF) owing to their low emission values.

IDENTIFICATION OF MATERIAL EMISSION SOURCES

Emission sources vary by company. Depending on the profile and sector of the company, these can contribute to the CO₂ footprint to differing degrees. In addition to the fixed categories in Scope 1 and 2, the GHG Protocol offers a total of 15 categories within Scope 3 as possible emission sources. In individual categories, it is also possible, owing to a company's business model, that no or only low emissions are caused.

Accordingly, as part of the preparation of the 2023 climate

inventory, which forms the base year of the CLASSEN Group for emission calculations and accounting, a complete GHG inventory was prepared across all Scope 3 categories. In this way, material emission sources could be identified and those categories excluded that are not part of the current business model of the CLASSEN Group.

In order to delineate categories with a material contribution to the emission profile of the CLASSEN Group, a threshold was determined above which categories make a significant contribution to total emissions. This helps us to delineate the most important levers for reducing our emissions. A threshold of 5,000 t CO₂e was selected for delineating categories with significant emissions, representing around 0.6% (market-based) of the emissions of our base year. After analysing and calculating all Scope 3 categories, six material categories were identified.

SCOPE 3 CATEGORY	MATERIALITY	JUSTIFICATION
1 Purchased goods and services	material	–
2 Capital goods	material	–
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	material	–
4 Upstream transportation and distribution	material	–
5 Waste generated in operations	immaterial	Emissions below the threshold.
6 Business travel	immaterial	Emissions below the threshold.
7 Employee commuting	immaterial	Emissions below the threshold.
8 Upstream leased assets	immaterial	Already included in Scope 1 & 2 in accordance with the GHG Protocol.
9 Downstream transportation	material	–
10 Processing of sold products	immaterial	Insignificant share of Group sales.
11 Use of sold products	immaterial	No direct emissions from the use of our products.
12 End-of-life treatment of sold products	material	–
13 Downstream leased assets	immaterial	At present, the CLASSEN Group has no economic assets that are passed on to third parties under leasing models.
14 Franchises	immaterial	Not a relevant business model of the CLASSEN Group.
15 Investments	immaterial	Not a relevant business model of the CLASSEN Group. Investments in plants and buildings are already

DATA COLLECTION AND PREPARATION

At CLASSEN, we grant our production sites large scopes of responsibility. Decisions can often best be assessed and evaluated locally. In doing so, we rely on the expertise of the specialists at our sites, who are intimately familiar with their location. With a view to the requirements of the ESRS, however, we see the need for a fundamental centralisation of data, combined with a common data basis for the CLASSEN Group. For this reason, we have opted for the sustainability software Tanso for accounting our Corporate Carbon Footprint, which combines both aspects. With the help of Tanso, we retain the expertise of the employees on site and create a central data basis across all production sites of the CLASSEN Group. Through the comprehensive traceability of changes within the platform, we consider ourselves well prepared for a future audit of our CCF.

ESTIMATES AND MODEL ASSUMPTIONS

Data is not always available at the required level of detail, which is why we have to resort to estimates or model assumptions to a small extent within the climate inventory. Thus, the Scope 1 emissions from the German employee vehicle fleet were estimated on the basis of the kilometres travelled and the combined manufacturer consumption of the respective vehicles. For Scope 3 emissions in the area of downstream transportation, where routes were unknown, model assumptions were used based on known and actually used transport sections. Distances were always calculated at the level of towns; detailed road information was not taken into account. All other values are based on verifiable primary data from invoices, meter readings, consumption data or extracts from our materials management systems. The methodology is regularly reviewed and further developed in order to ensure the accuracy and completeness of the climate inventory. In future, we intend to increasingly incorporate primary data from our suppliers via environmental product declarations (EPDs) and thus increase the accuracy of the climate inventory.

SCOPE

DATA BASIS

SCOPE 1

Stationary combustion	Primary data from invoices and fuel consumption
Works vehicle fleet	Primary data from invoices
Employee vehicle fleet, Germany	Estimate based on mileage and combined manufacturer consumption
Employee vehicle fleet, Poland	Primary data from invoices
Replaced refrigerants	Primary data from invoices

SCOPE 2

External electricity and district heating purchases	Primary data from invoices
---	----------------------------

SCOPE 3

1 Purchased goods and services	Primary data from materials management systems.
2 Capital goods	Primary data from materials management systems.
3 Fuel- and energy-related activities (not included in Scope 1 and Scope 2)	Based on the Scope 1 and 2 data. Calculation via emission factors for the upstream chain of the energy sources used.
4 Upstream transportation and distribution	Estimate of the route taken and the means of transport used based on internal data.
9 Downstream transportation	Estimate of the route taken and the means of transport used based on internal data. Modelling using available tracking data of shipped containers.
12 End-of-life treatment of sold products	Primary data from materials management systems combined with data from the product-specific EPDs.

CLIMATE FOOTPRINT 2025

For the 2025 reporting year, the CLASSEN Group introduced a new software solution for accounting the Corporate Carbon Footprint. This change is accompanied by adjusted emission factors in order to further increase the accuracy of the climate inventory. Comparability with previous years is therefore limited at the present time.

In line with the requirements of the ESRS, the CLASSEN Group calculates and publishes its greenhouse gas emissions according to two different methods: the location-based and the market-based approach. While the location-based approach reflects the average emission intensity of the electricity grids at our sites, the market-based approach takes into account the specific contractual arrangements with our energy suppliers as well as the electricity products selected.

In the 2025 reporting year, the Group's total emissions were as follows:

- **Total emissions (location-based): 1,369,149.02 t CO₂e**
- **Total emissions (market-based): 1,333,241.08 t CO₂e**

As with many companies, the focus of our greenhouse gas emissions lies in the upstream and downstream supply chain. Through the consistent use of renewable fuels at the production sites and the constant optimisation of plant efficiency through our energy management in accordance with ISO 50001, we were able to reduce the share of direct emissions (Scope 1) to 0.4% and the share of external energy purchases (Scope 2) to 1.9% of total emissions (in each case market-based).

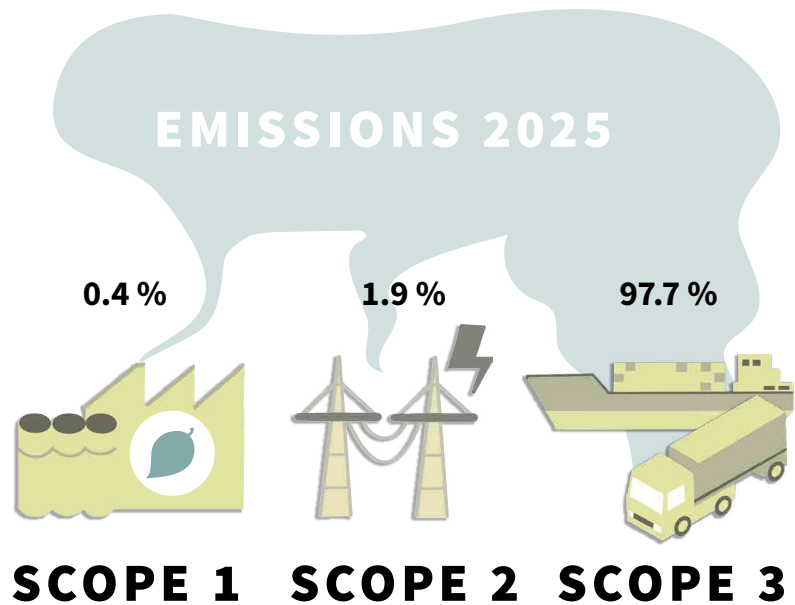
- **Scope 1 (direct emissions):** At 5,103.63 t CO₂e, accounts for only around 0.4% of total emissions.
- **Scope 2 (external energy purchases):** Under the market-based approach, contributes 25,124.60 t CO₂e, around 1.9%, to the climate inventory. Location-based, the figure is 61,032.54 t CO₂e.
- **Scope 3 (indirect emissions):** At 1,303,012.85 t CO₂e (around 97.7%), constitutes the main focus of our total emissions.

SCOPE-1-EMISSIONS

The Scope 1 emissions of the CLASSEN Group in 2025 totalled 5,103.63 t CO₂e and resulted primarily from the energy use of internal works transport and the emissions of the company vehicle fleet. The stationary energy plants of the CLASSEN Group contribute only a small proportion of Scope 1 emissions owing to the predominant use of biomass.

SCOPE-2-EMISSIONS

Scope 2 emissions encompass our purchases of external electricity and district heating. Location-based emissions represent the average emissions within the country for the generation of electricity or district heating. Location-based, 64,032.54 t CO₂e was emitted in the reporting year through the energy sources electricity and district heating purchased by us. Within the framework of our electricity contracts, however, we are below the assumed location-based emissions. The electricity labelling of our energy suppliers shows values below the average CO₂ emissions of the respective country. On the basis of these specifications, under the market-based approach we emit only 25,124.60 t CO₂e. Through further investments in renewable energies at our sites and increasing the energy efficiency of our plants, we intend to continue lowering our external electricity purchases in future.



The strategy of the CLASSEN Group in this respect is the preferential expansion and modernisation of our own plants for generating renewable energy.

SCOPE 3-EMISSIONS

In addition to direct emissions (Scope 1) and emissions from purchased energy (Scope 2), the indirect emissions along our value chain (Scope 3) represent the largest share of our greenhouse gas inventory. In the 2025 reporting year, Scope 3 emissions totalled 1,303,012.85 t CO₂e. The largest emission sources were in the following categories (percentages relate to market-based total GHG emissions):

END-OF-LIFE TREATMENT OF SOLD PRODUCTS (46.8%)

At 623,966.33 t CO₂e, this category constitutes the largest item. It encompasses the emissions that arise when our products are disposed of or recycled after their use phase.

PURCHASED GOODS AND SERVICES (41.8%)

This area accounted for 557,932.35 t CO₂e. This covers the emissions from the manufacture and delivery of the materials and services we purchase.

DOWNSTREAM TRANSPORTATION (4.9%)

The transport of our products to our customers by ship, rail and lorry caused a total of 65,826.98 t CO₂e in 2025.

UPSTREAM TRANSPORTATION AND DISTRIBUTION (2.1%)

Transport of the raw materials we purchase caused 27,668.74 t CO₂e in the reporting year.

FUEL- AND ENERGY-RELATED ACTIVITIES (1.9%)

This area contributed 25,442.87 t CO₂e to total emissions and encompasses upstream emissions from the extraction, production and transport of fuels and energy.

CAPITAL GOODS (0.2%)

Capital goods include our investments in plants, property and machinery. In the reporting year, 2,175.59 t CO₂e was caused in this category.

TOTAL GHG EMISSIONS TABLE

	RETROSPECTIVE		CURRENT
	2023 ¹	2024 ¹	2025 ²
TOTAL GHG EMISSIONS (LOCATION-BASED) (T CO₂E)	1,427,918,44	1,345,925,19	1,369,149,02
TOTAL GHG EMISSIONS (MARKET-BASED) (T CO₂E)	1,407,037,96	1,300,399,99	1,333,241,08
SCOPE 1 GREENHOUSE GAS EMISSIONS			
Gross Scope 1 GHG emissions (t CO ₂ e)	2,705,76	2,380,03	5,103,63
SCOPE 2 GREENHOUSE GAS EMISSIONS			
Location-based gross Scope 2 GHG emissions (t CO ₂ e)	73,804,44	69,907,53	61,032,54
	52,923,96	24,382,33	25,124,60

SIGNIFICANT SCOPE 3 GREENHOUSE GAS EMISSIONS

TOTAL INDIRECT GROSS GHG EMISSIONS (T CO₂E)	1,351,408,24	1,273,637,63	1,303,012,85
1 Purchased goods and services	600,067,03	567,123,79	557,932,35
2 Capital goods	11,667,35	6,815,50	2,175,59
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	18,004,36	17,628,41	25,442,87
4 Upstream transportation and distribution	9,698,46	9,353,58	27,668,74
5 Waste generated in operations			
6 Business travel	Not a material share of the overall inventory (emissions in the base year < 5,000 t CO ₂ e).		
7 Employee commuting			
8 Upstream leased assets	Already included in Scope 1 & 2 in accordance with the GHG Protocol.		
TOTAL UPSTREAM SCOPE 3 EMISSIONS	639,437,20	600,921,28	613,219,54
9 Downstream transportation	31,701,22	25,545,41	65,826,98
10 Processing of sold products			
11 Use of sold products	Not a material share of the overall inventory (emissions in the base year < 5,000 t CO ₂ e).		
12 End-of-life treatment of sold products			
13 Downstream leased assets	680,269,82	647,170,93	623,966,33
14 Franchises	Not a relevant business model of the CLASSEN Group.		
15 Investments			
TOTAL DOWNSTREAM SCOPE 3 EMISSIONS	711,971,04	672,716,34	689,793,31

EXPLANATORY NOTES

¹ The figures for this year have not yet been adjusted to the new conversion factors arising from the new software in the area of climate footprint calculation. Deviations are possible. An adjustment will be made with the next sustainability report for 2026.

² Introduction of a new software solution with emission factors that deviate from previous years. An adjustment of the previous years will be made with the next sustainability report 2026.

WATER CONSUMPTION

WATER CONSUMPTION AT GROUP LEVEL

The responsible use of water resources is a key concern of the CLASSEN Group – particularly against the background that several of our production sites are located in regions with elevated water stress. While the Baruth site in Brandenburg lies in an area with high water stress (40–80%), the other production sites in Kaisersesch (Germany) and Rybnik (Poland) are located in regions with medium to high water stress (20–40%).

	2024	2025
TOTAL WATER CONSUMPTION (M³)	240,720	251,611
Water consumption in areas affected by water risks, including areas with high water stress (m ³)	194,594	205,102
Total volume of water recovered and reused (m ³)	184,548	138,841
Total volume of water stored (m ³)	136,766	112,799
Changes in storage (m ³)	+41,570	-23,967

In recent years, we have been able to reduce our total water consumption at Group level considerably. In 2022 it still stood at 741,516 cubic metres; by 2024 it amounted to only 240,680 cubic metres. At the same time, water consumption in areas at risk of water stress also fell, from 693,102 cubic metres in 2022 to 194,594 cubic metres in 2024. In the current reporting year, 251,611 cubic

metres of water were consumed at Group level, of which 205,102 in areas at risk of water stress. This development demonstrates not only the general increase in efficiency, but also the targeted focus on savings in particularly sensitive regions.

KAISERSESCH SITE	2024	2025
TOTAL WATER CONSUMPTION (M³)	38,605	38,787
Water consumption in areas affected by water risks, including areas with high water stress (m ³)	0	0
Total volume of water recovered and reused (m ³)	0	0
Total volume of water stored (m ³)	0	0
Changes in storage (m ³)	0	0

In recent years, total water consumption has remained stable. In the current reporting year, 38,787 cubic metres of fresh water were consumed, and a total of 34,072 cubic metres of wastewater were discharged into the public sewer network.

The site is not currently located in an area with high water stress or particular water risks. However, an increase in water stress at the Kaisersesch site cannot be ruled out in future. Projections by the World Resources Institute anticipate a tightening here and, within a conservative scenario, forecast high water stress in the range of 40 to 80% in 2050.

BARUTH SITE

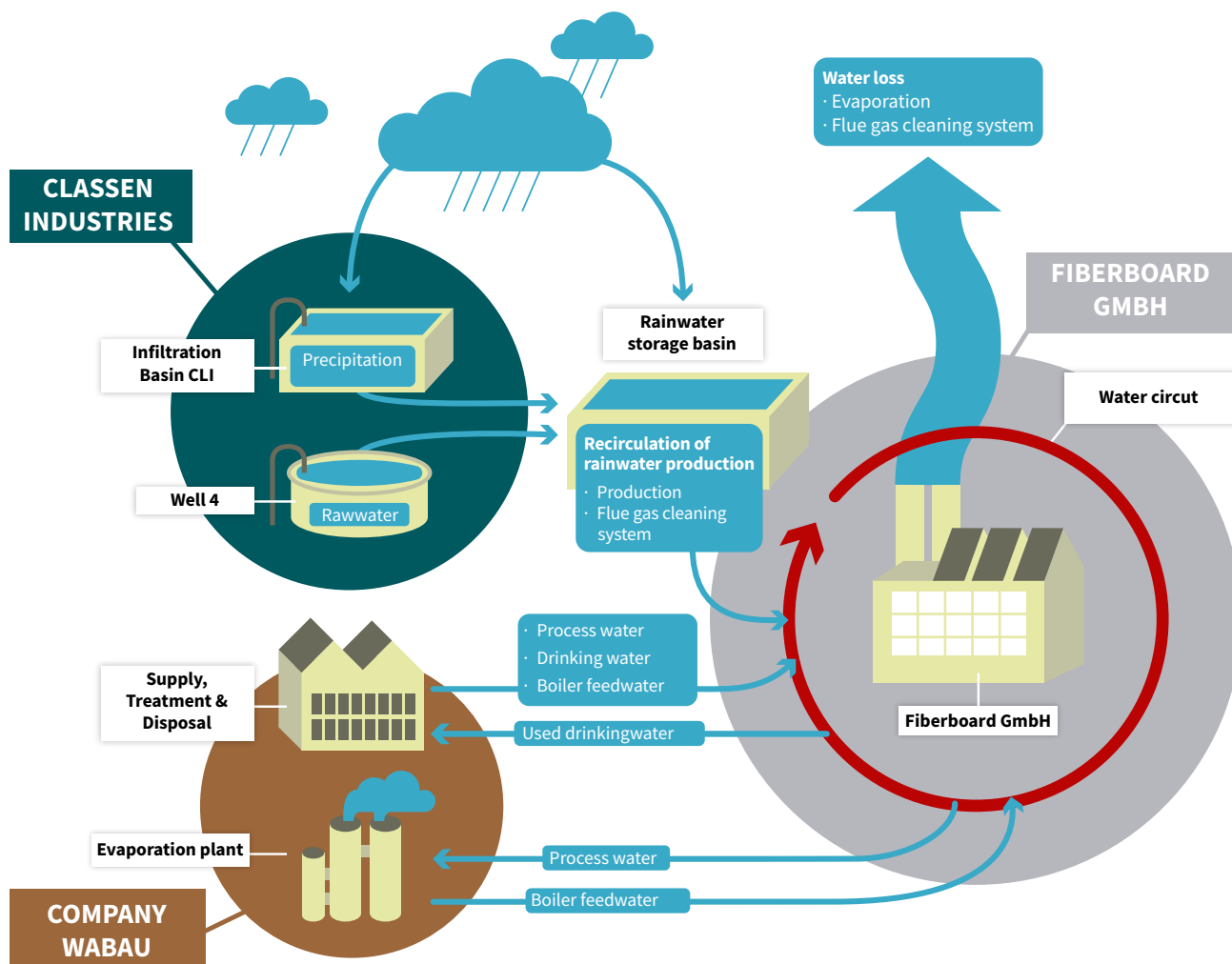
TOTAL WATER CONSUMPTION (M³)

	2024	2025
TOTAL WATER CONSUMPTION (M³)	194,594	205,102
Water consumption in areas affected by water risks, including areas with high water stress (m ³)	194,594	205,102
Total volume of water recovered and reused (m ³)	184,548	138,841
Total volume of water stored (m ³)	136,766	112,799
Changes in storage (m ³)	+41,570	-23,967

At the Baruth site, we have already in the past been able to lower water consumption to a considerable extent through the establishment of a water circulation system. A circulation system was established at the site that enables both the recovery of process water and the use of rainwater. Used water from production is treated in an evaporation plant and fed back into the cycle as boiler feed water. In parallel, precipitation water is collected via a rainwater storage basin and infiltration basins and fed into the water cycle.

The positive effects of these measures can be read from the site's key figures. While total water consumption in Baruth still stood at 693,102 cubic metres in 2022, it fell to a value of 194,594 cubic metres in the 2024 reporting year. It is particularly noteworthy

that in 2024, for the first time, 184,548 cubic metres of water were reused through recovery. In the current reporting year, total water consumption at the Baruth site amounted to 205,102 cubic metres, of which 138,841 cubic metres were recovered and reused. 112,799 cubic metres of rainwater were integrated into operations via the infiltration areas and the rainwater storage basin. A considerable proportion of the water requirement in Baruth thus already comes from internal sources today, which is likewise reflected in 14,842 cubic metres of accruing wastewater. With these measures, the CLASSEN Group is not merely pursuing regulatory requirements, but is deliberately going beyond them.







DESIGN FOR RECYCLING

From the outset, the CLASSEN Group has opted for pioneering principles in product development that focus on sustainability and environmental compatibility. Our focus lies on designing products with optimal recyclability and high durability as well as reusability. In doing so, we integrate innovative production approaches that include not only the use of internal waste but also external recycle content, including post-consumer materials.



RESOURCE INFLOWS

CERAMIN PRODUCTION

A large proportion of the polypropylene recyclates comes from food packaging such as yoghurt pots or other rigid packaging. The use of these recyclates in CERAMIN enables the long-term reuse of valuable resources.

In 2025, we were once again able to have the recycled content within the material CERAMIN confirmed through independent certification. With the growing share of our dryback product in our production volume, CERAMIN Flex and CERAMIN Rigid Flooring were reported separately for the first time this year. Our dryback product CERAMIN Flex achieved a certified recycled content of 21.2%. Owing to the considerably thinner board thickness, only a reduced recycled content is possible. Product variants from the click range continue to receive the certified recycled content of 25.5%. For both products, the recycled content in the material CERAMIN was assessed and externally certified in accordance with the independent RecyClass standard.

Plastship GmbH, an independent network for plastics recycling, has tested CERAMIN for its recyclability and certified it as excellently recyclable. All our CERAMIN products meet the requirements of the German Federal Government's "Blue Angel" environmental label in accordance with the new award guidelines RAL UZ 120, as well as the eco Institut environmental label. Even after the end of its life cycle, CERAMIN can be reused, including use as a raw material outside the flooring industry.

LAMINATE-PRODUCTION

Recycling is also playing an increasing role in the manufacture of our CLASSEN laminate flooring. Through the injection of sanding dust arising in the course of production, a recycled content of approximately 5% can already be realised today within our own HDF board production. Very little energy is required to process the sanding dust and incorporate it into the raw board. We are examining further possibilities for returning external HDF materials to the cycle as well, and will implement these provided that technical feasibility and a guaranteed positive effect on the CO₂ footprint are assured.

CLASSEN ON THE PATH TO A CIRCULAR ECONOMY

With regard to a closed-loop circular economy for the products manufactured, initial results have been achieved in the CERAMIN product segment. To this end, contracts for voluntary product take-back have been concluded with customers within the framework of the German Circular Economy Act.

This enables the return of installation offcuts, residual materials and, later, end-of-life products to the Kaisersesch site. The returned and pre-sorted goods are introduced directly into the production cycle without further treatment.

As a manufacturer of floor and wall coverings, we commit to producing durable products which, through the possibilities of appropriate cleaning and care as well as surface refurbishment, are intended to achieve a service life of 25 years. For the end of the product's life, we have ensured through a special design-for-recycling approach that the products can be returned to the production cycle. It is our objective to have established a comprehensive product take-back system for CERAMIN by 2030 and, analogously, to set up a corresponding system for laminate by 2040.





RESOURCE OUTFLOWS

METHODOLOGY

The key figures are based on the waste balances of all production sites of the CLASSEN Group. Data is collected on the basis of the waste quantities recorded by the sites and their disposal or recovery routes. The recovery and disposal procedures assigned to the waste were allocated to the corresponding categories under ESRS E5-5 on the basis of the waste balance items. The allocation is based on the R and D codes in accordance with the Waste Framework Directive (2008/98/EC). For example, procedures with the codes R03, R04 or R05 were assigned to the recycling category, while procedures with the codes R01 or R13 were recorded under other recovery operations. Disposal procedures were assigned to the categories of landfill, incineration or other types of disposal in accordance with codes D01 to D15.

In accordance with the European Sustainability Reporting Standards (ESRS), the use of waste as fuel or substitute fuel within the framework of thermal recovery is not counted as recycling. In-house recycling, i.e. material cycles within our own production processes as established at the Kaisersesch, Baruth and Rybnik sites, is not part of the waste balances and is not taken into account in the figures stated. In accordance with the ESRS, all materials or substances that the CLASSEN Group wishes or is required to discard accordingly were recorded as waste (2008/98/EC).

	2024	2025
TOTAL WASTE VOLUME (t)	11,416	10,340
WASTE FOR RECOVERY (t)	11,120	9,959
NON-HAZARDOUS (EACH IN t)	9,868	8,775
Preparation for reuse	0	0
Recycling	628	851
Other recovery operations	9,239	7,923
HAZARDOUS (EACH IN t)	1,252	1,184
Preparation for reuse	24	24
Recycling	74	31
Other recovery operations	1,154	1,129
WASTE FOR DISPOSAL (t)	297	381
NON-HAZARDOUS (EACH IN t)	154	144
Incineration	116	120
Landfill	26	24
Other types of disposal	12	0
HAZARDOUS (EACH IN t)	143	237
Incineration	70	79
Landfill	0	0
Other types of disposal	73	159
NON-RECYCLED WASTE	10,690 t	9,434 t
PROPORTION OF NON-RECYCLED WASTE	93.6 %	91.3 %
TOTAL QUANTITY OF HAZARDOUS WASTE	1,395 t	1,421 t
TOTAL QUANTITY OF RADIOACTIVE WASTE	0 t	0 t

KEY MEASURES

The CLASSEN Group consistently pursues the goal of closing material cycles and continuously minimising waste generation. In the 2025 reporting year, we successfully continued along this path: the total waste volume fell by around 9.4% compared with the previous year to 10,340 tonnes (2024: 11,416 tonnes). This decline results largely from the further optimisation of our production processes and consistent avoidance at source.

A central pillar of our sustainability strategy is material and energy recovery. In 2025, we were able to channel 9,959 tonnes – and thus over 96.3% of total waste generation – into recovery

- **Non-hazardous waste:** Of the 8,775 tonnes in this category, we were able to increase the recycling quantity to 851 tonnes in the 2025 reporting year (2024: 628 tonnes).
- **Hazardous waste:** Here, 1,184 tonnes went to recovery operations, of which we were able to recycle 31 tonnes and prepare 24 tonnes for direct reuse.

The proportion of waste reported externally as “not recycled” stands arithmetically at 91.2%. However, this figure is a direct result of our internal circular economy, which, in accordance with ESRS logic, does not appear in the external waste figures. In the manufacture of our polyolefin-based floor covering CERAMIN, we return technical offcuts and milling dust almost completely to the production process. Within laminate and HDF board production, milling dust is likewise captured and introduced into our production processes. Quantities arising beyond this are used as biomass for in-house energy generation. As a result, only those materials leave the site as “waste” for which internal return is not technically possible.

The disposal routes of the CLASSEN Group adhere strictly to the internationally recognised waste hierarchy. The quantity of waste destined for disposal (landfill or incineration without energy recovery) remained at a very low level of 381 tonnes. This corresponds to a mere 3.7% of our total waste volume and underlines our commitment to limiting landfill and pure disposal procedures to the absolute minimum.





EUROPEAN SUSTAINABILITY
REPORTING STANDARDS

CIAL

OWN WORKFORCE

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As an employer, we offer diverse opportunities to achieve positive social effects in the working environment. At the same time, the differing labour and social law frameworks at our sites also present a challenge.

As part of our materiality analysis, we identified both potentially positive and adverse impacts on our workforce. The positive effects include safe and healthy working conditions, consistent compliance with labour law standards and targeted measures for the further development and qualification of our employees. These contribute not only to motivation and productivity, but also to long-term loyalty to our company. We know that working conditions such as monotonous routines, restricted break times or physical strain can impair wellbeing. That is why we create an environment that promotes the satisfaction and health of our employees through opportunities for participation, transparent communication and individual development prospects.

Our sustainability strategy combines future-proof business with social responsibility. Our goal is a working environment that offers safety, fairness and development opportunities while at the same time strengthening our competitiveness.

CONNECTION BETWEEN THE IMPACTS AND STRATEGY AND BUSINESS MODEL

Many of the material impacts we have identified are closely connected to our business model. Our strategy is based on the consistent implementation of uniform values and standards – particularly with regard to occupational health and safety, social justice and sustainability.

Our various business areas require different qualifications – from production and logistics through to commercial functions. Irrespective of this, we provide fair remuneration, development prospects and strong employee loyalty across all hierarchical levels.

SCOPE WITH REGARD TO WORKERS

Our measures to ensure fair and safe working conditions apply primarily to all permanent employees. Wherever possible, we also include external workers in these standards. We define the specific scope of application in the respective policies.

DESCRIPTION OF THE WORKFORCE

- **Employees:** Persons in a direct employment relationship with us.
- **External workers:** External workers deployed via service providers or temporary employment agencies. They are integrated into our work processes and receive technical guidance from our employees in order to ensure our operational standards.

MATERIAL NEGATIVE IMPACTS

Material negative impacts are site- and context-dependent. We currently see no systematic risks in connection with our business model but have established measures to identify potential adverse effects at an early stage and to counteract them.

MATERIAL POSITIVE IMPACTS

Our targeted measures produce positive effects for all workers:

- **Working time:** Clear guidelines promote predictability and work-life balance.
- **Remuneration:** Fair pay contributes to financial security.
- **Work-life balance:** Flexible models provide relief.
- **Health protection:** Uniform standards and training ensure safe working conditions.
- **Equal opportunities:** We are committed to equality and equal pay.
- **Diversity:** Different perspectives enrich our culture and strengthen innovation and social cohesion.

IMPACTS THROUGH TRANSFORMATION PLANS

Our environmental protection and transformation initiatives have so far shown no material negative impacts on employment levels. In future, too, we intend to shape this change in a socially responsible manner and to actively involve our employees.

UNDERSTANDING OF PARTICULARLY VULNERABLE PERSONS

We recognise that certain groups may be exposed to increased risks – whether on account of their origin, their age or their social situation. We are committed to their protection and the promotion of equal opportunities. Particular attention is also paid to arduous working conditions, for instance in heavy physical work or shift work. Ergonomic design, predictable shift models and preventive measures are therefore among our priorities.

RISKS WITH REGARD TO FORCED LABOUR

We have a zero-tolerance policy towards forced and child labour and see no risks of forced or child labour in our own business activities. Nevertheless, we remain vigilant and rely on responsible supply chains.



Human Rights Officer Sebastian Wendel

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

OUR APPROACH TO WORKERS AT THE CLASSEN GROUP

We are committed to safe, fair and respectful working conditions – wherever we operate. Our responsibility does not end with compliance with legal requirements: internal standards and clear guidelines form the basis of our daily actions.

WORKING TIME: STRUCTURES THAT OFFER RELIABILITY

In administration, our full-time staff generally work 40 hours per week – transparently, clearly regulated and reliably. For part-time models, individual solutions are applied that are geared to the needs of the employees.

Our industrial employees work in a regulated 3-shift system with a weekly working time of 37.5 hours. Overtime is subject to the co-determination of the works councils and is used responsibly – particularly for additional work at weekends or on public holidays.

FAIR REMUNERATION: PERFORMANCE THAT IS RECOGNISED

We stand for remuneration that is not only in line with the market but also secures the livelihood of our employees. Wages and salaries are regularly reviewed, structured without discrimination and always paid punctually and transparently. All work performed deserves recognition – and this is also reflected in pay.

WORK AND PRIVATE LIFE IN HARMONY

A balanced relationship between work and private life is not a secondary goal for us, but an integral component of a modern working culture. Flexible working hours, statutory holiday entitlements and a consistently practised parental leave policy – irrespective of gender or origin – create the conditions for our employees to fulfil all the roles in their lives.

OCCUPATIONAL SAFETY AND HEALTH PROTECTION: RESPONSIBILITY THAT PROTECTS

Preventing accidents at work is an integral part of our corporate responsibility. Our globally applicable standards for occupational safety, health and the environment are supplemented by concrete processes and local implementation aids. Compliance is controlled and continuously improved via systematic management systems. The safety of our employees has top priority. Managers and the entire workforce in all areas bear active responsibility for identifying hazards and minimising risks. Regular risk assessments, preventive measures and targeted training ensure that occupational health and safety do not exist merely on paper but are lived practice.

EQUAL OPPORTUNITIES AND DIVERSITY: A SHARED FOUNDATION

We promote equal treatment at all levels – from fair pay to the active promotion of diversity. For us, this means equal opportunities for all, irrespective of gender, origin, age, disability or other personal characteristics. Our approach to diversity and inclusion is strategically embedded and aims to consistently dismantle barriers and create a discrimination-free working environment.

DIALOGUE WITH OUR STAKEHOLDERS

An open, constructive exchange with our stakeholders is essential for us. Whether employees, business partners, authorities or the public – we take concerns seriously and are particularly committed to strong involvement of our employees and their representative bodies.

SCOPE: UNIFORM STANDARDS WORLDWIDE

Our policies apply to the entire CLASSEN Group – across all sites and irrespective of region or business area. Wherever we operate, we respect the respective national laws. At the same time, we advocate the promotion of international principles and guidelines.

ORIENTATION TOWARDS INTERNATIONAL STANDARDS

We align our actions with recognised standards such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights and the conventions of the International Labour Organization (ILO). These principles flow actively into our guidelines and processes.

HUMAN RIGHTS AND REMEDIAL MEASURES

Our aspiration is to act legally and ethically correctly worldwide. We identify, assess and address potential impacts of our business activities on human rights – both within the company and along our supply chain. Where risks are identified, we take appropriate measures to avoid or mitigate them (see the explanations in ESRS S-2).



The youth and trainee representation (JAV) at the Kaisersesch site, from left: Naomi Stripling, Dennis Simonis, Johanna Schönecker



Works Council 2025, Fiberboard GmbH Works Council 2025

ENGAGEMENT OF WORKERS AND THEIR REPRESENTATIVES

SHAPING THE FUTURE TOGETHER

APPRECIATION THROUGH CO-CREATION

The voice of our employees carries weight and actively involving them is a central component of our corporate culture. Open, trusting cooperation with workers' representative bodies forms the foundation for sustainable decisions and strengthens the social responsibility of our company.

DIALOGUE AT EYE LEVEL

Whether at company level with local works councils or in cross-company exchange with central works councils and trade unions – we maintain a regular, constructive dialogue. This is not merely about information obligations, but about genuine participation: we share strategic corporate decisions early and comprehensively and create space for feedback and joint solution approaches.

DIVERSE PARTICIPATION FORMATS – WHEREVER WE OPERATE

Whether at company level with local works councils or in cross-company exchange with central works councils and trade unions – we maintain a regular, constructive dialogue. This is not merely about information obligations, but about genuine participation: we share strategic corporate decisions early and comprehensively and create space for feedback and joint solution approaches.

ENGAGEMENT WITH SYSTEM – CLEAR, REGULAR, EFFECTIVE

In Germany in particular, the involvement of workers' representative bodies is not only required by law but firmly embedded in our procedures. In matters subject to co-determination – and often beyond – we involve the representative bodies early and intensively. The result: tangible improvements for our employees – from flexible working hours and accident prevention measures through to effective health prevention.

RESPONSIBILITY ON THE GROUND

The implementation of these dialogue formats lies in the hands of our local HR departments. They know the respective legal frameworks, the cultural particularities and the expectations of the employees on site and thus ensure that the exchange remains lively and solution-oriented at local level as well.

SHAPING CHANGE TOGETHER

During the reporting period, we faced structural changes, which we implemented in a socially responsible manner in close coordination with the respective workers' representative bodies. Openness, transparency and respectful communication were the guiding principles – from planning through to concrete implementation. We actively accompany our employees through change processes and secure their participation in all phases.

IN FOCUS: GROUPS PARTICULARLY AFFECTED

For us, diversity is more than a goal – it is part of our self-image. We pursue a holistic approach to diversity, equality and inclusion, which is reflected in concrete measures and clear targets.

Our initiatives are specifically aimed at groups that may be particularly affected by disadvantage or exclusion – including people of international or ethnic origin, employees with disabilities and different age groups.

Wherever it is possible in compliance with data protection, we regularly analyse how strongly these groups are represented in our company and derive needs for action from this. Our aspiration: to create a working environment in which all employees have the same opportunities to develop their potential – irrespective of origin, gender or individual circumstances.



Works Council 2025 Kaisersesch site

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND COMMUNICATION CHANNELS FOR EMPLOYEES

Integrity, responsibility and open dialogue are part of the self-image of our corporate culture. In order to identify possible risks at an early stage and counteract them transparently, we have established a strong compliance and complaints system. It enables all employees as well as external partners to report indications of misconduct or concerns safely and confidentially – without fear of disadvantage.

Our reporting channels are easily accessible, and the protection of whistleblowers is central. Every report is examined objectively, carefully documented and processed in compliance with applicable data protection standards. Our Code of Conduct forms the common basis for responsible conduct – within the company and along the supply chain. In an open, fair environment, we do everything in our power to promote conduct with integrity, to address undesirable developments at an early stage and to create an environment in which responsibility is lived and protected.

RELIABLE CHANNELS AND TRUSTING COOPERATION WITH WORKERS' REPRESENTATIVE BODIES

A further central element of our corporate culture is close, trusting cooperation with workers' representative bodies. This dialogue takes place at various levels – from direct exchange with local works councils through to cross-company cooperation with trade unions. We keep our employees regularly informed via various formats of social dialogue – for instance on strategic corporate developments.

COMPLAINTS MECHANISMS – STRUCTURED, CONFIDENTIAL, ACCESSIBLE

We take indications of actual or suspected violations very seriously. Employees and external whistleblowers can rely on a discreet and effective complaints mechanism in which confidentiality has the highest priority. In cases of uncertainty, managers and our HR department are available to provide advice.



HR department at the Kaisersesch site

MEASURES AND RESOURCES IN CONNECTION WITH OUR WORKFORCE

The responsible handling of potential impacts on our workforce is a central concern of the CLASSEN Group. While the identified risks do not require separate action plans, as appropriate measures are already in place, we work continuously to promote positive developments and minimise possible burdens.

KEY MEASURES

1. WORKING CONDITIONS

Working time arrangements:

Through the introduction of a centralised payroll and time-recording system, we ensure uniform documentation of working hours. This enables us to effectively monitor compliance with legal requirements and internal company regulations.

Fair and appropriate remuneration:

We stand for fair working conditions – this includes market-based and fair pay. Particularly in the area of starting salaries, we guarantee compliance with the statutory minimum wage. In addition, we review annually whether our wages are sufficient to secure a livelihood in all regions and business areas – based on external data on living costs.

Work-life balancen:

We create framework conditions that enable a balanced relationship between professional and private life. Flexible working time models, part-time options and paid parental leave – irrespective of gender, function or family constellation – are integral components of our corporate culture.

2. HEALTH PROTECTION AND OCCUPATIONAL SAFETY

The protection of the health and safety of our employees has the highest priority. We regularly carry out structured risk assessments, implement targeted preventive measures and respond immediately to incidents. In this way, we create a safe working environment – including for external workers at our sites.

3. DIVERSITY AND EQUAL OPPORTUNITIES

Diversity as a strength:

We actively promote an inclusive working environment in which people from the most diverse backgrounds are welcome. Our focus lies on the dimensions of gender, international origin and ethnicity, people with disabilities and generational diversity.

SCOPE OF THE MEASURES

The measures described apply group-wide to all employees of the CLASSEN Group. In the area of occupational safety, external workers at our sites are also included.

MECHANISMS FOR REMEDY

Employees have the opportunity at any time to raise concerns regarding possible impacts of their working situation – via line managers, HR contacts or anonymously via our whistleblowing systems. Where there are justified grounds, measures are taken immediately to eliminate grievances and ensure fair working conditions.

EFFECTIVENESS REVIEW

To capture the effect of our measures, we use various qualitative and quantitative analytical instruments. Important indicators for assessing working conditions include, for example, staff turnover rates, applicant numbers and employee retention. In the area of health and safety, we record relevant data via a central monitoring system that makes progress towards our targets transparently traceable.

CHARACTERISTICS OF THE COMPANY'S EMPLOYEES

The characteristics of our employees are as follows:

EMPLOYEES (HEADCOUNT)	2024		2025	
TOTAL NUMBER OF EMPLOYEES*		1,848		1,814
EMPLOYEES BY GENDER				
TOTAL NUMBER OF EMPLOYEES		1,848		1,814
Male	1,288	69.7 %	1,256	69.2 %
Female	560	30.3 %	558	30.8 %
Diverse	0	0.0 %	0	0.0 %
EMPLOYEES IN KEY COUNTRIES				
Germany	1,239	67.0 %	1,173	64.7 %
Poland	574	31.1 %	606	33.4 %
Russia	24	1.3 %	25	1.4 %
Ukraine	7	0.4 %	7	0.4 %
Kazakhstan	4	0.2 %	3	0.2 %
NUMBER OF PERMANENT EMPLOYEES	1,640	88.7 %	1,582	87.2 %
Male	1,150	62.2 %	1,103	60.8 %
Female	490	26.5 %	479	26.4 %
Diverse	0	0.0 %	0	0.0 %
NUMBER OF FIXED-TERM EMPLOYEES	208	11.3 %	232	12.8 %
Male	139	7.5 %	153	8.4 %
Female	69	3.8 %	79	4.4 %
Diverse	0	0.0 %	0	0.0 %
NUMBER OF FULL-TIME EMPLOYEES	1,766	95.6 %	1,714	94.5 %
Male	1,273	68.9 %	1,228	67.7 %
Female	493	26.7 %	486	26.8 %
Diverse	0	0.0 %	0	0.0 %
NUMBER OF PART-TIME EMPLOYEES	82	4.4 %	100	5.5 %
Male	15	0.8 %	28	1.5 %
Female	67	3.6 %	72	4.0 %
Diverse	0	0.0 %	0	0.0 %

* The total number of employees in the sustainability report may deviate from the total number of employees in the consolidated financial statements owing to differing definitions between the ESRS and commercial law.

EMPLOYEES BY CONTRACT AND REGION	2024		2025	
TOTAL NUMBER OF EMPLOYEES		1.848		1.814
Germany	1.239	67.0 %	1.173	64.7 %
Poland	573	31.1 %	606	33.4 %
other	36	1.9 %	35	1.9 %
NUMBER OF PERMANENT EMPLOYEES	1.640	88.7 %	1.582	87.2 %
Germany	1.106	59.9 %	1.054	58.1 %
Poland	498	26.9 %	493	27.2 %
other	36	1.9 %	35	1.9 %
NUMBER OF FIXED-TERM EMPLOYEES	208	11.3 %	232	12.8 %
Germany	133	7.2 %	119	6.6 %
Poland	75	4.1 %	113	6.2 %
other	0	0.0 %	0	0.0 %
NUMBER OF FULL-TIME EMPLOYEES	1.766	95.6 %	1.714	94.5 %
Germany	1.171	63.4 %	1.094	60.3 %
Poland	563	30.4 %	587	32.4 %
other	32	1.7 %	33	1.8 %
NUMBER OF PART-TIME EMPLOYEES	82	4.4 %	100	5.5 %
Germany	68	3.7 %	79	4.4 %
Poland	11	0.6 %	19	1.0 %
Other	3	0.2 %	2	0.1 %

As part of the disclosure under ESR S1-6, the company-wide staff turnover rate was **10.2% in 2024** and **11.0% in 2025**

NON-EMPLOYEE WORKERS

DEFINITION AND DELINEATION

In accordance with ESRS S1-7, the company records non-employee workers in its own workforce.

These include:

- Self-employed persons, i.e. individuals with direct contractual obligations to perform work for the company;
- Workers provided by third-party companies whose principal business activity, in accordance with NACE code N78, lies in the placement and supply of labour.

These persons are deployed on a project basis and are subject to the company's sphere of influence in the performance of their work.

TOTAL NUMBER OF NON-EMPLOYEE WORKERS

The figures record headcounts as at 31 December of the respective year and do not include any conversion into full-time equivalents (FTEs), as deployment is predominantly project-based and limited in time.

BREAKDOWN BY TYPE OF EMPLOYMENT AND LOCATION

SELF-EMPLOYED

LOCATION	2024	2025
Germany	0	0
Poland	5	6
Russia	0	0
Ukraine	0	0
Kazakhstan	0	0

SUPPLY OF LABOUR

LOCATION	2024	2025
Germany	9	7
Poland	0	0
Russia	0	0
Ukraine	0	0
Kazakhstan	0	0
TOTAL	14	13

The number of non-employee workers is subject to seasonal and project-related fluctuations, which may also lead to changes in future. Forward-looking planning of resource use is evaluated regularly.



 **CLASSEN**

A

LK

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

A: COLLECTIVE BARGAINING

PROPORTION OF EMPLOYEES COVERED BY COLLECTIVE AGREEMENTS

Collective agreements currently apply at one site of the Group in Germany. At this site, the number of employees rose more strongly in 2025 than at the remaining sites, so the KPI increased accordingly.

REGULATION OF WORKING CONDITIONS FOR EMPLOYEES NOT BOUND BY COLLECTIVE AGREEMENTS

For employees without direct collective bargaining coverage, working conditions are frequently based on internal collectively agreed regulations or on industry-standard practices as applied by comparable companies. This applies in particular to sites within Europe without formal collective bargaining coverage.

NON-EMPLOYEE WORKERS WITHIN THE WORKFORCE

Non-employee workers such as temporary agency workers, hired-out workers or external self-employed persons are generally not subject to any systematic collectively agreed regulation.

EXPLANATION OF THE METRIC AND SYSTEM BOUNDARY

Metric:

Proportion of employees covered by collective agreements = $(\text{number of employees covered by collective agreements} / \text{total number of employees}) \times 100$

System boundary:

All of our own employees worldwide are included, encompassing all Group companies of the CLASSEN Group. Excluded are external service providers, supplier employees and third-party workers not permanently integrated.

B: SOCIAL DIALOGUE

DESCRIPTION OF THE METRIC

This metric describes the percentage of permanent employees who are represented by a formal workers' representative body (e.g. works council or comparable bodies).

It serves as an indicator of:

- Co-determination and participation of the workforce,
- Embedding of social dialogue structures
- Institutionalised communication between employees and company management.

SYSTEM BOUNDARIES

The calculation encompasses all permanent employees in organisational units with an existing workers' representative body. Excluded are external service providers and third-party workers not permanently employed..

DEVELOPMENT IN THE REPORTING PERIOD

In 2025, the proportion of employees with formal representation stood at 98.1% (previous year: 98.1%). The high rate is an expression of the stable and lived social dialogue within the group of companies.

NOTE ON STRUCTURE

In Germany, there are classic works councils, which exercise comprehensive co-determination and participation rights on the basis of statutory provisions. In Poland, employees are appointed at each site as internal workers' representatives, who advocate the interests and concerns of the workforce. These representative bodies do not have the same legal status as classic works councils in Germany but nevertheless make an important contribution to social dialogue. Owing to the small number of employees at the other locations, there is currently no workers' representation there. At all locations, there are short lines of communication to management

PROPORTION OF EMPLOYEES COVERED BY COLLECTIVE AGREEMENTS BY REGION

Year	TOTAL NUMBER OF EMPLOYEES		EMPLOYEES UNDER COLLECTIVE AGREEMENTS		SHARE	
	2024	2025	2024	2025	2024	2025
DE	1,239	1,173	391	486	31.6 %	41.4 %
PL	574	606	0	0	0.0 %	0.0 %
RUS	24	25	0	0	0.0 %	0.0 %
UA	7	7	0	0	0.0 %	0.0 %
KAZ	4	3	0	0	0.0 %	0.0 %
TOTAL	1,848	1,814	391	486	21.2 %	26.8 %

STRUCTURE OF WORKERS' REPRESENTATIVE BODIES BY REGION

Year	NUMBER OF EMPLOYEES		COVERED WORKERS		SHARE	
	2024	2025	2024	2025	2024	2025
DE	1,239	1,173	1,239	1,173	100.0 %	100.0 %
PL	574	606	574	606	100.0 %	100.0 %
RUS	24	25	0	0	0.0 %	0.0 %
UA	7	7	0	0	0.0 %	0.0 %
KAZ	4	3	0	0	0.0 %	0.0 %
TOTAL	1,848	1,814	1,813	1,779	98.1 %	98.1 %

WORKERS' REPRESENTATION, CLASSEN POLAND



Michał Białas



Agnieszka Zarychta



Elżbieta Szywała



Elżbieta Pokorniecka

DIVERSITY METRICS

EQUAL TREATMENT AND EQUAL OPPORTUNITIES

A: GENDER DISTRIBUTION AT MANAGEMENT LEVEL

DESCRIPTION OF THE TOPIC AND SCOPE OF APPLICATION

As part of the ESRS S1-9 reporting obligation, we disclose the gender distribution at management level. This analysis encompasses the first two management levels, as provided for in application requirement AR 71. The aim is to create transparency with regard to diversity and equality and to document progress or needs for action with regard to balanced gender representation.

DISTRIBUTION OF GENDERS AT MANAGEMENT LEVEL (2024–2025)

GENDER	2024	2025
Women	19	27
Men	74	72
Diverse	0	0
Total	93	99
Proportion of women	20.4 %	27.3 %
Proportion of men	79.6 %	72.7 %
Proportion diverse	0.0 %	0.0 %

METHODOLOGY AND DEFINITIONS

Gender Distribution in Leadership Positions:

Managers of the upper management levels one and two were taken into account, in accordance with the ESRS definition (AR 71).

Data basis:

Internal HR data as at 31 December of the respective year. The counting method is based on absolute headcounts, with no conversion into full-time equivalents.

Indication of gender:

Based on voluntary disclosure and internal assignment.

ANALYSIS AND DEVELOPMENT

Gender Distribution in Leadership Positions

The distribution of women and men in management positions largely reflects the gender distribution in the workforce as a whole – in 2025, the proportion of women among managers was 27.3%, the proportion of men 72.7%. From our perspective, this shows a balanced filling of management positions in relation to the overall employee structure.

As a company with strong links to the construction industry and a high proportion of production areas, we traditionally operate in a rather male-dominated environment. We are therefore all the more pleased that these structural framework conditions do not have a negative effect on equal opportunities in the filling of management positions.

For us, one thing is clear:

When selecting managers, qualifications, performance and suitability count – not gender.

B: AGE DISTRIBUTION OF EMPLOYEES

DESCRIPTION OF THE TOPIC AND SCOPE OF APPLICATION

Below, we present the age structure of the employed workforce in accordance with ESRS S1-9. The age distribution is a relevant indicator for strategic workforce planning, diversity, succession planning and demographic challenges within the company. Only permanent employees in the organisational unit under consideration are recorded.

METHODOLOGY OF DATA COLLECTION

Data source:

The data is based on the internal personnel administration systems (HR systems) and takes into account all permanent employees with an active employment relationship as at the reporting date of 31 December of the respective year.

Grouping:

The age distribution is based on date of birth in three standardised age classes:

AGE CLASS	2024	2025
Employees <30 years	294	283
Employees between 30 and 50 years	1,050	1,021
Employees >50 years	504	510
Total	1,848	1,814

Counting method:

The figures are presented as absolute headcounts.

Why the age structure is relevant for us

The age structure of our workforce provides important indications of how well positioned we are as a company in the long term – for example with regard to knowledge transfer, promotion of young talent or age-appropriate working conditions.

A balanced age mix not only supports the stability and performance of our company but also enables us to respond better to the different needs of employees – be it through further training offers, health measures or flexible working models.

Particularly with regard to securing skilled workers and demographic change, it is important for us to understand where we stand and how we wish to position ourselves in future.

In short: the age structure is an important building block in how we exercise responsibility as an employer – and that is precisely why it belongs in our ESRS report

ADEQUATE REMUNERATION

DESCRIPTION OF THE REMUNERATION STRUCTURE

As at 31 December 2025, all employees of the CLASSEN Group received adequate remuneration in accordance with the applicable national reference values. The assessment of wages was carried out on the basis of statutory minimum wages and, where available, recognised regional or industry-specific benchmark values.

DEFINITIONS AND DELINEATIONS

- **Employees:** All employees within the meaning of ESRS S1-6, including fixed-term and permanent employment relationships as well as part-time and full-time staff.
- **Adequate wages:** The benchmark is based on the statutory minimum wage of the respective country or a higher available comparative value. If the contractually agreed annual base salary of an employee is below the respective benchmark, it is deemed not adequate.

DATA BASIS AND METHODOLOGY

The assessment is based on the group-wide HR data system as at the reporting date of 31 December 2025. To determine adequate pay, only the base salary specified in the

employment contract is used, and not the total salary actually paid out. Additional remuneration components such as bonuses, overtime and public holiday payments or variable supplementary benefits are not included in the comparison.

SUMMARY AND OUTLOOK

The CLASSEN Group confirms full compliance with the standards for adequate remuneration in accordance with ESRS S1-10 for the 2025 reporting period. For further quality assurance, we plan the continuous further development of internal monitoring systems and the expansion of the assessment basis to include real total remuneration values in order to ensure an even more precise assessment of the remuneration structure.

SOCIAL PROTECTION OF EMPLOYEES

In the 2025 reporting year, all of our employees were protected against loss of income as a result of major life events through state benefits or benefits provided by the company. In accordance with the ESRS, these include: sickness, unemployment, employment injury and acquired disability, parental leave and retirement.

REGIONAL DIFFERENCES IN SOCIAL PROTECTION

Social protection is not the same everywhere within the CLASSEN Group – this is primarily due to the differing legal frameworks of the respective countries. While a comprehensive safety net exists in Germany, the systems at other locations are often less extensive. We keep these differences in view – for instance in the design of internal guidelines or in dealing with social risks

INSURANCE COVERAGE BY LIFE EVENT (2025)

EVENT	PROPORTION OF EMPLOYEES COVERED
Sickness	100.0 %
Unemployment	100.0 %
Employment injury & disability	100.0 %
Parental leave	100.0 %
Retirement	100.0 %

DATA BASIS AND METHODOLOGY

DEFINITION:
Employees are all staff in accordance with ESRS S1-6.

SYSTEM BOUNDARY:
All locations of the CLASSEN Group are considered.

COVERAGE RATE:
The proportion of employees who are protected against at least one of the stated life events is determined.

SURVEY DATE:
The reporting date is 31 December in each case, on the basis of the consolidated Group companies.

EMPLOYEES WITH DISABILITIES

PROPORTION AND DEVELOPMENT

The CLASSEN Group reports the following data on the proportion of employees with disabilities for the 2024 and 2025 reporting years:

	2024	2024
Employees with disabilities	55	53
Total number of employees	1,848	1,814
Proportion	3.0 %	2.9 %

In addition, the proportion is differentiated by gender:

	2024	2025
Employees with disabilities, of whom women	29.1 %	26.4 %
Employees with disabilities, of whom men	70.9 %	73.6 %
Employees with disabilities, of whom diverse	0.0 %	0.0 %

SYSTEM BOUNDARY, DATA BASIS AND METHODOLOGY

The figures relate to the entire workforce of the CLASSEN Group – irrespective of location. All employees were taken into account where corresponding information was available. At some locations, no employees with a recognised disability are currently registered.

The data is collected in compliance with the applicable data protection and employment law provisions and is based on voluntary disclosures by employees.

People with disabilities are recorded in accordance with the definition in the ESRS. These include persons with long-term physical, mental, psychological or sensory impairments which, in conjunction with social or structural barriers, may restrict their equal participation in working life.



Representative for severely disabled employees at the Baruth site:
Daniel Groth

METRICS FOR TRAINING AND SKILLS DEVELOPMENT

In line with the requirements of the European Sustainability Reporting Standards (ESRS) S1-13, we provide information on the conduct of regular performance and career development reviews as well as on the training and further education measures offered. The aim is to create transparency about the continuous professional development of the workforce.

SYSTEM BOUNDARIES

The following disclosures relate, across all sites, to all permanent employees of the company in accordance with the disclosure obligations under ESRS S1-6.

KEY FIGURES AND DEVELOPMENTS

PROPORTION OF EMPLOYEES WITH REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

	2024	2025
Percentage coverage, employees with annual appraisals	40.2 %	43.8 %

Development:

The proportion of employees participating in regular performance and career development reviews rose again year on year. Our appraisal processes are being continuously expanded. However, the KPI above relates exclusively to documented appraisal interviews. Numerous undocumented appraisal interviews take place that cannot currently be captured.

Note on the coverage rate for appraisal interviews

At present, around 43.8% of the employees of the CLASSEN Group regularly participate in structured appraisal interviews. To date, this has primarily concerned administrative staff and senior employees, for whom corresponding processes have been established for some time.

For employees in production, an appraisal system specifically tailored to their areas of activity has been successfully introduced. To this end, the HR department, together with the works council, has developed a new performance evaluation form, which forms the basis for regular interviews. In addition, the systematic recording and evaluation of appraisal interviews conducted is not yet uniform at all sites. This area is being further developed in order to achieve significantly higher coverage and better documentation in future.

AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE

NUMBER OF TRAINING HOURS PER EMPLOYEE	2024	2025
Women	9,46 h	6,61 h
Men	14,83 h	12,18 h
Diverse	0,00 h	0,00 h
Total	13,20 h	10,46 h

The figures here take into account the annual training hours from the SAM-Secova training portal as well as seminar hours recorded in the HRM system (further training, seminars, courses within working hours). Not included here are training sessions within the individual departments, such as installation training, internal software training (e.g. Office or SAP), etc. We are endeavouring to make these training sessions measurable as well and to be able to present them here in future. The decline in average training hours is attributable to an exceptional need in 2024.

CONCLUSION

We are striving for the strategic further development of performance evaluation and further training offerings. The available figures show initial progress, but also highlight potential for optimisation, particularly with regard to comprehensive application.

CLASSEN ACADEMY

REVIEW OF 2025

In 2025, the CLASSEN Academy was once again able to increase its reach and effectiveness. The total number of training participants – both in person and online – rose significantly once again. The online live workshops introduced for the trade proved a particular success. In external training alone, 1,263 people took part – a clear indication of the programme’s increased attractiveness. Despite a slightly reduced number of dates, a considerably larger target group was reached thanks to digital formats. The efficiency and effectiveness of the further training measures were thereby considerably improved. The feedback received was consistently positive – completed feedback forms and personal responses confirmed the high level of satisfaction with the content, procedure and organisation of the events.

FURTHER DEVELOPMENTS AND INNOVATIONS

In 2025, the Academy took decisive steps towards internationalisation and methodological innovation. New formats such as online live workshops were established and international training formats expanded – including training for technical managers in Kaisersesch and a special sales training course for Eastern Europe in Kraków. In addition, technical training structures and cross-departmental cooperation were further optimised.

OUTLOOK

Specialised training modules are planned for the future, particularly on new products, their application and sustainable installation methods. The focus will be on topics such as substrate assessment, damage analysis, product knowledge and training on sustainable installation. A particular highlight will be the marketing laboratory, which will impart knowledge about material properties and sustainability through practical demonstration.

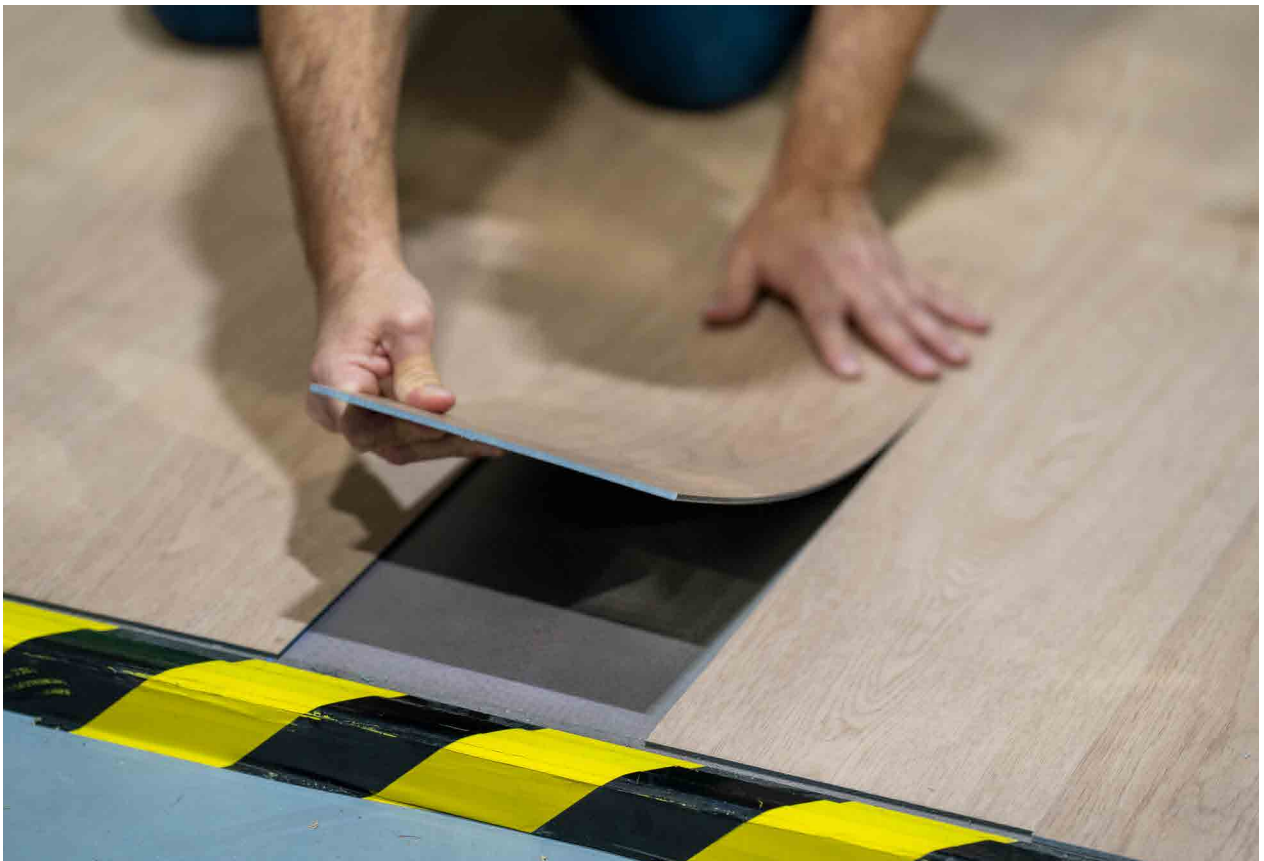
DYNAMIC DEVELOPMENT OF THE CLASSEN ACADEMY 2021–2025

Between 2021 and 2025, the CLASSEN Academy developed continuously and impressively. The total number of training participants rose from 308 in 2021 to 1,476 in 2025 – more than a fourfold increase within four years.

Striking is the marked growth in external training: while in 2021 internal and external participants were still almost evenly distributed, in 2025 the focus was once again clearly on external target groups – with 1,263 external participants across a total of 52 external training sessions. This attests to the successful strategic opening of the Academy to the outside world.

The number of online training sessions also rose markedly: in 2025, 25 online training sessions were held. Even though the majority of training continued to be conducted in person, a targeted integration of digital formats to increase reach and improve efficiency is evident.

TRAINING DATES	TRAINING SESSIONS TOTAL (INTERNAL/EXTERNAL)	TRAINING PARTICIPANTS TOTAL (INTERNAL/EXTERNAL)	ONLINE TRAINING SESSIONS
2021	34 (19/15)	308 (155/153)	16
2022	45 (31/14)	244 (106/138)	3
2023	87 (42/45)	651 (248/403)	3
2024	75 (29/46)	1321 (201/1120)	8
2025	71 (19/52)	1476 (213/1263)	25



OCCUPATIONAL HEALTH MANAGEMENT AT THE CLASSEN GROUP

A: HEALTH AND SAFETY MANAGEMENT

As part of the European Sustainability Reporting Standard (ESRS) S1-14, we report on the proportion of our employees who are protected by an occupational health management system (OHM). The aim is to present transparently the measures that contribute to maintaining the health and safety of employees – both on the basis of legal requirements and through voluntary company initiatives.

100 % of our employees are covered by our management system for health and safety, which is based on legal requirements and recognised standards. These include, among other things:

- Risk assessments
- Regular safety briefings
- Psychological risk analyses
- Psychosocial counselling services
- Occupational reintegration management (BEM)
- Vaccination offers

We ensure that employees who find themselves in a stressful health or psychological situation are supported by in-house health management and – where desired – receive targeted assistance. This encompasses confidential, individual support services and accompanies employees through challenging life or work situations.

KEY FIGURES OVERVIEW AND DEVELOPMENT

PROPORTION OF EMPLOYEES IN OCCUPATIONAL REINTEGRATION MANAGEMENT (BEM)

2024	0.65 %
2025	0.64 %

The proportion of employees included within occupational health management is at the previous year's level. It should be noted that this figure relates exclusively to occupational reintegration management (BEM) – a specific and numerically small sub-area. Irrespective of this, all employees receive regular safety briefings and have access to further health-promoting measures within the company.



B: FATALITIES, WORK-RELATED ACCIDENTS AND DAMAGE TO HEALTH

DESCRIPTION OF THE TOPIC AND SCOPE OF APPLICATION

This report documents fatalities, work-related accidents and occupational injuries and illnesses of the employed staff of the CLASSEN Group in accordance with ESRS S1-14. Only employees with a direct employment relationship with the CLASSEN Group are recorded. Temporary agency workers, contractors for work and services or other external workers are not recorded.

METHODOLOGY OF DATA COLLECTION

Data sources:

- Internal accident records
- Accident reports to the employers' liability insurance association (Berufsgenossenschaft)
- Sickness notifications with a medical certificate
- Personnel data for determining hours worked

Definitions:

- Reportable accidents at work: accidents resulting in incapacity for work of more than three calendar days (in accordance with German law)
- Work-related illnesses: officially recognised occupational diseases or workplace-related diagnoses in accordance with GRI 403-10

Hours worked are derived from the personnel data for each reporting year.

ANALYSIS OF THE DEVELOPMENT

- **Illnesses:** No reportable work-related illnesses were identified in either 2024 or 2025.
- **Fatalities:** No fatalities as a result of work-related injuries or illnesses were reported in 2024 and 2025.
- **Accident trend:** The number of reportable accidents at work rose from 47 in 2024 to 53 in 2025, having previously fallen steadily over the years. The accident rate accordingly deteriorated from 11.96 to 13.51 accidents per 1,000,000 hours worked.
- **Days lost:** Days lost owing to accidents or work-related illnesses rose from 1,158 to 1,623 days.

CONCLUSION AND MEASURES

The increase in accidents at work and days lost in the financial year shows that we must further intensify our efforts in the area of occupational safety. We take this development very seriously. Our goal remains to ensure a safe and healthy working environment for all employees.

MEASURES FOR FURTHER IMPROVEMENT:

- Systematic analysis of the causes of all accidents in order to derive preventive measures
- Intensified briefings to avoid typical hazards
- Promotion of an active safety culture at all levels of the company
- Expansion of internal communication channels for faster hazard identification
- Introduction of digital tools for better recording and evaluation of safety data

KEY FIGURES OVERVIEW:

KEY FIGURES	2024	2025
Reportable work-related illnesses/injuries – employees	0	0
Number of fatalities as a result of work-related injuries – employees	0	0
Number of fatalities as a result of work-related illnesses – employees	0	0
Number of reportable accidents at work – employees*	47	53
Rate of reportable accidents at work – employees*	11.96	13.51
Days lost owing to work-related injuries/illnesses – employees	1.158 days	1.623 days

*) Reportable accidents at work per 1 million hours worked. This formula indicates how many reportable accidents occur per one million hours worked – an internationally recognised benchmark in occupational safety.

→ (Number of reportable accidents at work × 1,000,000) ÷ number of hours worked <https://www.dguv.de/de/zahlen-fakten/au-wu-geschehen/au-1mio-stunden/index.jsp>

PARENTAL LEAVE RATE – CLASSEN GROUP

DESCRIPTION OF THE METRIC (KPI)

The parental leave rate measures the proportion of permanent employees who took parental leave in the respective reporting year in accordance with the statutory regulations.

REPORTING BOUNDARY/SYSTEM BOUNDARIES

The data encompasses all permanent employees of the organisational units of the CLASSEN Group worldwide – irrespective of the scope of employment (full-time or part-time). All employees who took parental leave in the respective calendar year were recorded.

OVERALL RESULTS (TOTAL PARENTAL LEAVE RATE)

	2024	2025
Employees on parental leave	28	19
Total employees	1,848	1,814
Proportion	1.5 %	1.1 %

PARENTAL LEAVE RATE BY GENDER

WOMEN	2024	2025
Employees on parental leave	21	14
Total employees	1,848	1,814
Proportion	1.1 %	0.8 %
MEN	2024	2025
Employees on parental leave	7	5
Total employees	1,848	1,814
Proportion	0.4 %	0.3 %



PEOPLE IN THE SUPPLY CHAIN

RELIABLE PARTNERSHIPS – FAIR CONDITIONS WORLDWIDE

We are firmly committed to a more sustainable procurement chain and strive to minimise environmental impacts and promote social responsibility. This means that we not only examine products and services with regard to their quality and economic viability but also ensure that they are ethically and ecologically justifiable.

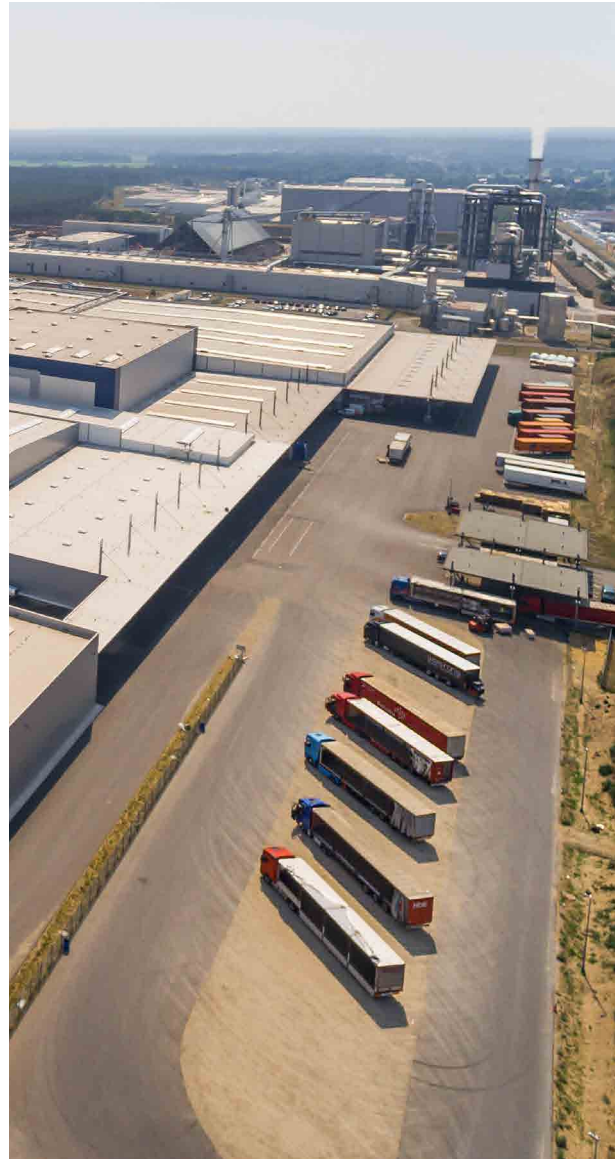
Our procurement strategy encompasses the selection of suppliers¹ who share our values and demonstrably pursue sustainable practices. We attach importance to transparency in the supply chain and work closely with our partners to ensure that social and ecological standards are upheld.

The continuous monitoring and evaluation of our suppliers, as well as the promotion of innovation in procurement, are of central importance to us. We strive, together with our partners, to exert a positive influence on the environment and society and thus to shape a more sustainable future.

Our suppliers and business partners make a significant contribution to the quality, efficiency and innovative strength of our company. Sustainability challenges can only be mastered in close and collaborative partnership along the entire value chain. A large number of workers worldwide are directly or indirectly involved in the manufacture, supply and distribution of our products.

The working and production conditions in the supply chain vary in nature and fall under the direct responsibility of the respective suppliers. In order to address these differences responsibly, we have integrated clear requirements regarding environmental protection, social standards – including working conditions and human rights – and ethical business conduct into our Supplier Code of Conduct and our policy statement. The points of reference for this are internationally recognised standards. These include, in particular, the International Bill of Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the Declaration of the International Labour Organization (ILO) on Fundamental Principles and Rights at Work. The code expressly covers the topics of human trafficking, forced labour and child labour. CLASSEN does not tolerate any form of human trafficking, forced labour, slavery or servitude in its own business areas or in those of its suppliers. Coercive measures such as the withholding of passports or other identity documents are not permitted. CLASSEN also prohibits child labour and any form of child exploitation in its operations and in the supply chain. The definition of child labour is based on the principles of the United Nations Global Compact and the International Labour Organization (ILO).

These requirements are regularly queried from our business partners through structured self-disclosures and reviewed as part of our risk-based supplier monitoring. They are also part of our purchasing terms and conditions. With the help of the supply chain software osapiens, we conduct automated risk analyses, supplement these where necessary with more in-depth individual examinations and derive targeted prevention and remedial measures from them.



In addition, we rely on an anonymous complaints and whistle-blowing system in order to better understand the actual conditions on the ground and to implement suitable measures effectively.

¹Suppliers here means both suppliers and service providers

Should violations of the supplier code be identified, we take appropriate remedial measures immediately. Our goal is to work together with our suppliers on more sustainable solutions and to bring about long-term positive change.

DESCRIPTION OF WHETHER AND HOW MATERIAL ACTUAL AND POTENTIAL IMPACTS ON WORKERS IN THE VALUE CHAIN ARE CONNECTED:

As a production company with production sites in Germany and Poland, we rely on predominantly European procurement of raw materials as well as on international logistics service providers for the distribution of our products, in particular to the USA and Europe as well as other world regions. The business model thus encompasses both upstream (raw materials, services, electricity, machinery) and downstream (transport, sales) value creation activities.

The manner in which we procure our raw materials, machinery and services and distribute our products directly influences the working conditions along this chain. Risks may thus arise in downstream logistics processes (e.g. in maritime transport or in distribution centres outside Europe) as well as in individual components in the upstream chain (e.g. raw material procurement). Our strategy aims at ethically and socially responsible supply chain management that identifies potential impacts at an early stage and actively manages them.

These risks and impacts have led us to expand our procurement process with additional governance and monitoring processes. These include:

- Introduction of the supply chain software osapiens for AI-based risk analysis and monitoring of all suppliers (news monitoring, country ratings)
- Early performance of concrete risk analyses from a very early risk score stage
- Integration of social criteria into purchasing and supplier decisions
- Establishment of a Human Rights Officer and a complaints mechanism on our website
- Publication of a policy statement and a Supplier Code of Conduct

These measures are an expression of a strategic orientation towards responsible supply chain management.

INCLUSION OF WORKERS WHO MAY BE MATERIALLY AFFECTED

Our risk and impact analysis encompasses all workers who may potentially be affected by our business activities, products, services or business relationships along the entire value chain.

These include:

- Workers at service providers at our sites (not belonging to our own workforce)
- Workers in upstream supply chains (e.g. in raw material procurement)
- Workers in downstream supply chains (e.g. logistics service providers in overseas markets)

OVERVIEW OF CENTRAL RISK MANAGEMENT MECHANISMS AND STRATEGIES WITH REGARD TO WORKERS:

- **Abstract risk analysis:**
Automated, AI-based, taking into account country-specific risks and international sources
- **Concrete risk analysis:**
Mandatory from a very early risk score stage
- **Supplier scoring incl. news monitoring:**
Basis for action planning
- **Remedial and preventive measures:**
Mandatory in cases of elevated risk
- **Complaints procedure:**
Suppliers and affected workers can submit reports at any time
- **Accountability:**
Human Rights Officer with clearly defined responsibilities
- **Governance:**
Supplier Code of Conduct and policy statement on human rights published

OVERVIEW OF CONCRETE ACTIONS IN THE FINANCIAL YEAR:

- **Abstract supplier assessments:**
CLASSEN analyses and assesses its direct suppliers holistically via the osapiens platform and conducts an abstract risk assessment on the basis of their geographical and sector-specific activities. Suppliers receive a score between zero and five (zero = very good to five = very poor).
- **Concrete supplier assessment:**
Suppliers with a risk-laden abstract assessment receive a comprehensive questionnaire covering various ecological and social topics. Suppliers are also required to submit various certifications. This form of risk analysis enables the Group to review suppliers on the basis of the information and documents provided as well as a media screening. The assessment covers a broad spectrum of non-financial management systems, including labour and human rights, ethics, sustainable procurement and environmental impacts. The results/ratings obtained are weighted according to various criteria (e.g. turnover with the supplier in question) and fully contextualised.

RISKS AND OPPORTUNITIES IN CONNECTION WITH WORKERS IN THE VALUE CHAIN

The integration and assessment of social impacts along the value chain is firmly embedded in our business model and our sustainability strategy. As a production company with an international supply and sales structure, we are particularly dependent on reliable, legally compliant and socially sustainable working conditions along the entire value chain. With our raw material and component sourcing organised predominantly within Europe, there are fundamentally good structural conditions for upholding labour and social standards. Nevertheless, both risks and opportunities arise in dealing with workers in the value chain, of which responsibility we are conscious.

MATERIAL RISKS IN CONNECTION WITH WORKERS IN THE VALUE CHAIN

Despite the focus on European procurement, certain risks cannot be entirely ruled out:

- Hidden risks in European supply chains, e.g. through subcontractor chains in sectors with a low degree of trade union organisation or through the employment of seasonal workers
- Social risks in downstream logistics processes, particularly in transport to third countries outside Europe, where less clear labour law standards may apply
- Individual cases of elevated risk among specialised suppliers, for instance for materials with limited availability or global origin that are sourced via European distributors

These risks do not affect all workers, but mostly specific groups in certain contexts – such as particular regions or forms of work within or outside the EU supply chain.

To minimise risk, we rely on AI-supported monitoring and risk-based analyses along our supply chain.

MATERIAL OPPORTUNITIES IN CONNECTION WITH WORKERS IN THE VALUE CHAIN

The structural orientation of our procurement within the EU not only provides risk minimisation but also opens up targeted opportunities for the strategic further development of the supply chain in terms of sustainability, efficiency and resilience.

A central element of our sustainable procurement strategy is the targeted focus on local sourcing within the European Union. By concentrating on European suppliers, we benefit from already high labour and social law standards as well as better regulatory control. In addition, we require recognised certifications and management standards from our partners as proof of compliance with environmental, social and labour standards. This enables us to manage suppliers precisely and on a risk basis, while at the same time promoting continuous improvement of working conditions – including beyond statutory minimum standards.

Further central opportunities are:

- Strengthening of fair employment structures through collaborative supplier development within a regulated legal area
- Efficiency gains through standardisation and digital processes (e.g. risk-based monitoring via osapiens), which enable systematic assessment and management
- Increased attractiveness for globally operating customers, who increasingly value traceable and ethically responsible supply chains
- A reliable data basis through European reporting obligations, whereby risks can be identified more quickly and improvements implemented in a targeted manner

These opportunities particularly affect those groups of workers employed by certified or developable suppliers – in other words, where investments in decent working conditions, occupational safety and qualification are actually implemented or systematically promoted.

RISK OF CHILD, FORCED AND COMPULSORY LABOUR

Owing to our strategic focus on largely sourcing within the European Union, we see no significant structural risk of child, forced and compulsory labour in our direct purchasing of raw materials and inputs. The applicable labour law, social and human rights standards in the EU, as well as our preventive approach through digital risk analyses, supplier assessments and certification requirements, largely safeguard this level of protection.

Potential risk areas are systematically monitored through our digital supply chain monitoring (osapiens), which integrates country-specific risk indicators and news sources. Suppliers with elevated risk are identified at an early stage, subjected to a concrete risk analysis and, where necessary, addressed with preventive and remedial measures. In addition, our policy statement, the Supplier Code of Conduct and our whistleblowing system provide clear reporting and escalation channels for human rights violations. Through close control and risk-based management, we ensure that known high-risk regions and products are treated with heightened diligence and that human rights risks remain minimised within our spheres of influence.

On the basis of the analysis conducted in 2025 in accordance with the LkSG and within the framework of double materiality in the reporting year, no suppliers or workers in the upstream or downstream value chain were identified for whom material risks with regard to child labour and/or forced labour exist. The Group did not identify any material risks or opportunities in the reporting year arising or potentially arising from the impacts and dependencies in connection with workers in the value chain.

Further information can be found in the Governance section under “Responsible procurement”.



POSITIVE AND NEGATIVE IMPACTS, RISKS AND OPPORTUNITIES WITH REGARD TO CONSUMERS AND END USERS

On the basis of the product life cycle analysis, supported by the EPD, as well as through product and risk screening, positive and negative impacts, risks and opportunities with regard to consumers and end users were identified. No risk factors for the use of the products were identified. Installation and usage instructions are accessible to product users at all times online and through picture or video guides.

STRATEGY/GUIDELINES WITH REGARD TO THE PROTECTION OF CONSUMERS/END USERS

CLASSEN pursues a strategy aimed at significantly undercutting the legally prescribed emission values for end-consumer products. We document this approach through the use of environmental labels, such as the Blue Angel (for particularly low-emission products) and the eco Institut label. Both labels apply to all our product categories. Specifically for the CERAMIN range and all associated polymer products, CLASSEN has achieved, with the recently acquired Cradle to Cradle certification in Silver, an accolade that guarantees low-pollutant products that are safe for health and can be returned to the technical cycle.

To promote transparency with regard to the ingredients of our products, we rely on declaration through DECLARE labels, which are already available for some of our products. In this way, we wish to clearly document our commitment to product safety and ingredients and to offer end consumers complete and reliable information. In line with our responsibility towards consumers and society, CLASSEN is committed to upholding fundamental human rights and promotes a corporate culture that is supportive of human rights.

OUR COMMITMENTS IN THE AREA OF HUMAN RIGHTS ENCOMPASS:

Prevention of human rights violations:

We ensure that our business activities in all areas of the supply chain are free from human rights violations. We take a firm stand against child labour, forced labour and discrimination.

Fair working conditions:

CLASSEN is committed to fair working conditions and the safeguarding of the rights of all employees along the entire value chain. This includes, among other things, the promotion of safe working environments and compliance with internationally recognised labour standards.

Transparency and communication:

Our Code of Conduct underlines our commitment to human rights and is in accordance with international human rights standards.

Training and awareness-raising

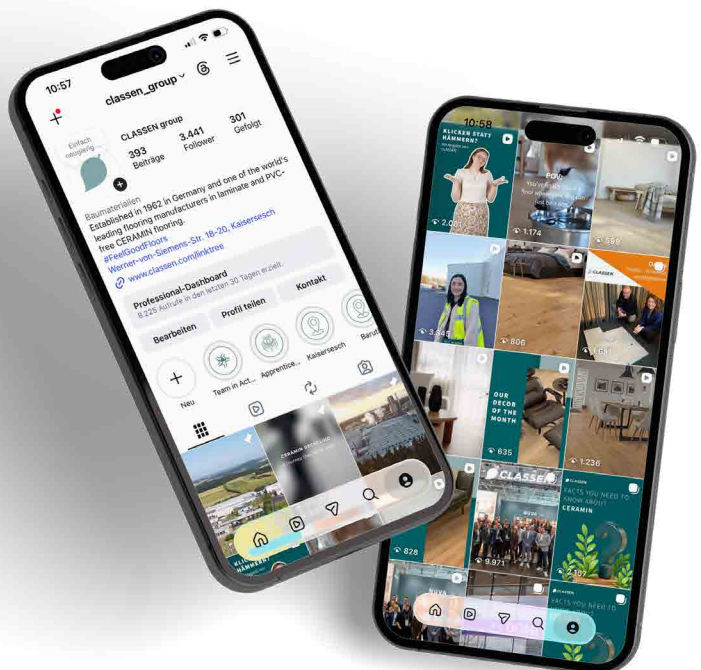
We regularly offer our employees training on the topics of human rights and ethical business practices in order to create awareness of these important topics and to ensure that these values are embedded in our daily actions.

INCLUSION OF CONSUMERS/END USERS IN THE MATERIALITY ANALYSIS ALONG THE VALUE CHAIN

The consideration of end consumers in the materiality analysis takes place at CLASSEN on several levels. A central basis is the analysis of existing documentation on consumer interests, such as market studies, feedback from service and complaints data and publicly accessible reports on relevant consumer trends. In addition, CLASSEN actively promotes dialogue with end consumers via digital communication channels, in particular via social media. These platforms serve interaction and the canvassing of opinions in order to integrate relevant end-user perspectives into the materiality assessment. The results of these digital dialogue formats flow systematically into the assessment.

Since CLASSEN, as a manufacturer, sells predominantly via trading partners and thus does not maintain direct business relationships with end consumers, engagement takes place predominantly indirectly. Digital communication complements feedback from the trade and supports a differentiated perspective along the value chain.

A central topic from the end users' perspective is healthy living. CLASSEN addresses this requirement through a consistent focus on low-emission products, certified with the Blue Angel. Our products not only meet the applicable statutory environmental requirements but regularly exceed them. Compliance and over-fulfilment are documented and made transparent through recognised emission certificates.



PROCESSES TO REMEDIATE NEGATIVE IMPACTS

CLASSEN has established structured processes to systematically record, analyse and remediate potential or actual negative impacts on end consumers. These processes are implemented by the technical customer service in close cooperation with our sales partners, as direct contact with end consumers generally takes place via the trade. In the event of complaints by end consumers, standardised processes take effect that ensure prompt and transparent handling. Complaints and feedback are documented via the sales partners and transmitted to CLASSEN, where they are centrally recorded and evaluated. For continuous improvement, this data is regularly evaluated statistically. The analysis is carried out using defined review and corrective criteria in order to identify systematic causes and to initiate targeted measures for error correction and prevention. This feedback flows into both product development and quality assurance.

In addition, digital information channels – such as social media and our website – are available to give end consumers the opportunity to provide feedback outside classic complaint routes as well. These supplementary responses are likewise integrated into the improvement process.

Within the framework of the sustainability-oriented product strategy, CLASSEN pursues concrete medium- and long-term targets for minimising negative impacts and actively promoting positive effects on end consumers.

A central target is the significant undercutting of legally prescribed emission limit values for products with a direct influence on indoor air quality. The basis for this is continuous substitution processes with regard to critical ingredients. In doing so, not only is the end product optimised, but the entire manufacturing technology is further developed in such a way that risks to employees and the environment are also reduced within the production process. This

results in products manufactured responsibly in a holistic manner.

MEASURES AND RESOURCES DEPLOYED:

- **Production-integrated emission avoidance:**
Technological advancements reduce emissions during manufacture and at the same time improve working conditions in production.
- **Substitution of harmful substances:**
Ongoing evaluation and gradual replacement of ingredients harmful to health or the environment with safer alternatives.
- **Sustainable packaging solutions:**
By 2026, plastic film packaging will be completely eliminated from the CERAMIN product range. The aim is to provide end consumers exclusively with recyclable cardboard packaging, thus significantly reducing the environmental burden caused by plastic.
- **Circularity and certification:**
Maintenance and expansion of the Cradle to Cradle certification. In this way, holistic sustainability approaches – from material health to recyclability – are systematically further developed.

These measures are part of a continuous improvement process that is accompanied by internal environmental and quality management systems and regularly reviewed. The aim is not only to fulfil regulatory requirements, but to actively contribute to improving the quality of life of end consumers and to conserving natural resources.

EUROPEAN SUSTAINABILITY
REPORTING STANDARDS

GOVERNANCE





STRATEGY, CONTROL AND SUSTAINABILITY

HOW WE LEAD OUR COMPANY INTO THE FUTURE

ADMINISTRATIVE, SUPERVISORY AND MANAGEMENT BODIES

Our company places great value on transparent and responsible corporate governance.

The administrative, management and supervisory bodies bear overall responsibility for the strategic and operational management of the company. They develop the long-term corporate strategy, set central business objectives and ensure that these are implemented efficiently in the individual business divisions. In doing so, they coordinate group-wide measures, optimise business processes and ensure the sustainable development of the company. They also represent the company vis-à-vis external stakeholders such as investors, authorities and business partners. Their key tasks include defining and implementing the corporate strategy, financial management and safeguarding economic stability, risk management and compliance with legal and regulatory requirements. In addition, they promote innovation and digitalisation in order to secure the company's competitiveness, and drive forward sustainable corporate objectives. The expertise of the administrative, management and supervisory bodies covers key areas such as corporate strategy, financial management, risk management, market and competition analysis as well as digitalisation. Their members also have in-depth knowledge of corporate governance, compliance and sustainability management. This interdisciplinary competence ensures corporate governance that is both economically successful and socially responsible.

Through the close cooperation of all bodies, efficient, transparent and future-oriented corporate governance is ensured, which places both economic success and sustainable value creation at its centre. Our administrative, management and supervisory bodies perform their role in corporate policy effectively and possess the necessary expertise to lead our company sustainably and responsibly.





DESCRIPTION OF THE PROCEDURES FOR IDENTIFICATION AND ASSESSING THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES:

Our company pursues a systematic approach to the identification, analysis and assessment of material impacts, risks and opportunities. The aim is to ensure the highest standards in corporate governance, to fulfil regulatory requirements and to guarantee long-term stability as well as trust among stakeholders.

PROCEDURES FOR IDENTIFICATION AND ASSESSMENT:

1. SITE-BASED ANALYSIS:

Our assessment begins with a detailed analysis of the locations of our operations. In doing so, we consider the specific environmental impacts and social framework conditions of each site. This encompasses local environmental conditions, available resources, legal regulations as well as the social and cultural particularities of the regions in which we operate.

2. ACTIVITY-BASED EXAMINATION:

All internal company activities are reviewed for their ecological and social impacts. This includes our procurement practices, production processes, marketing and sales activities as well as interaction with customers and suppliers. We assess potential risks such as environmental pollution, waste of resources and ethical violations, as well as opportunities such as the promotion of CO₂ transformation and innovations.

3. SECTOR-BASED ASSESSMENT:

The specific requirements and challenges of our sector are analysed regularly. In doing so, we concentrate on industry-specific environmental burdens, social impacts and economic aspects. This analysis helps us to identify sector-specific risks such as regulatory changes and opportunities arising from innovations and technological advances.

4. STRUCTURAL ANALYSIS OF TRANSACTIONS:

Every transaction, whether internal or external, is reviewed for, among other things, its sustainability aspects. This encompasses, for example, acquisitions, partnerships and investments. We analyse the structural characteristics of the transactions in order to assess potential risks such as financial instabilities and opportunities arising from synergies and market expansions.

RESPONSIBLE PROCUREMENT

MANAGEMENT OF SUPPLIER RELATIONSHIPS:

We are firmly committed to a sustainable procurement chain and strive to minimise environmental impacts and promote social responsibility. This means that we not only review products and services for their quality and economic efficiency but also ensure that they are ethically and ecologically acceptable. Our procurement strategy encompasses the selection of suppliers who share our values and demonstrably pursue sustainable practices. Our purchasing policy, declaration of principles and the Group's Supplier Code of Conduct set out our central purchasing principles and procedures.

In this report, we wish to disclose our approaches, measures and activities already implemented in order to provide a transparent overview of our procurement strategy.

1. THE COMPANY'S APPROACH TO RELATIONSHIPS WITH SUPPLIERS:

Our company pursues a holistic approach in maintaining and developing relationships with our suppliers. We consider the economic as well as the ecological and social risks associated with our supply chain. To avoid or minimise disruptions in our supply chain, we have implemented a supply chain system that includes regular reviews and assessments of our suppliers.

2. CONSIDERATION OF SOCIAL AND ECOLOGICAL CRITERIA IN SUPPLIER SELECTION:

When selecting our suppliers, we attach great importance to social and ecological criteria. We use the osapiens software, which assigns risk scores to our suppliers. Depending on the scoring, suppliers are obliged to upload certificates and complete questionnaires. This information flows into the assessment and influences the supplier's risk scoring. This enables us to better monitor social and ecological risks and to take targeted measures.

TARGETS AND MEASURES

Our targets and the associated measures reflect our commitment to sustainable supply chains:

1. TARGET: IMPROVEMENT OF THE SOCIAL AND ECOLOGICAL PERFORMANCE OF OUR SUPPLIERS:

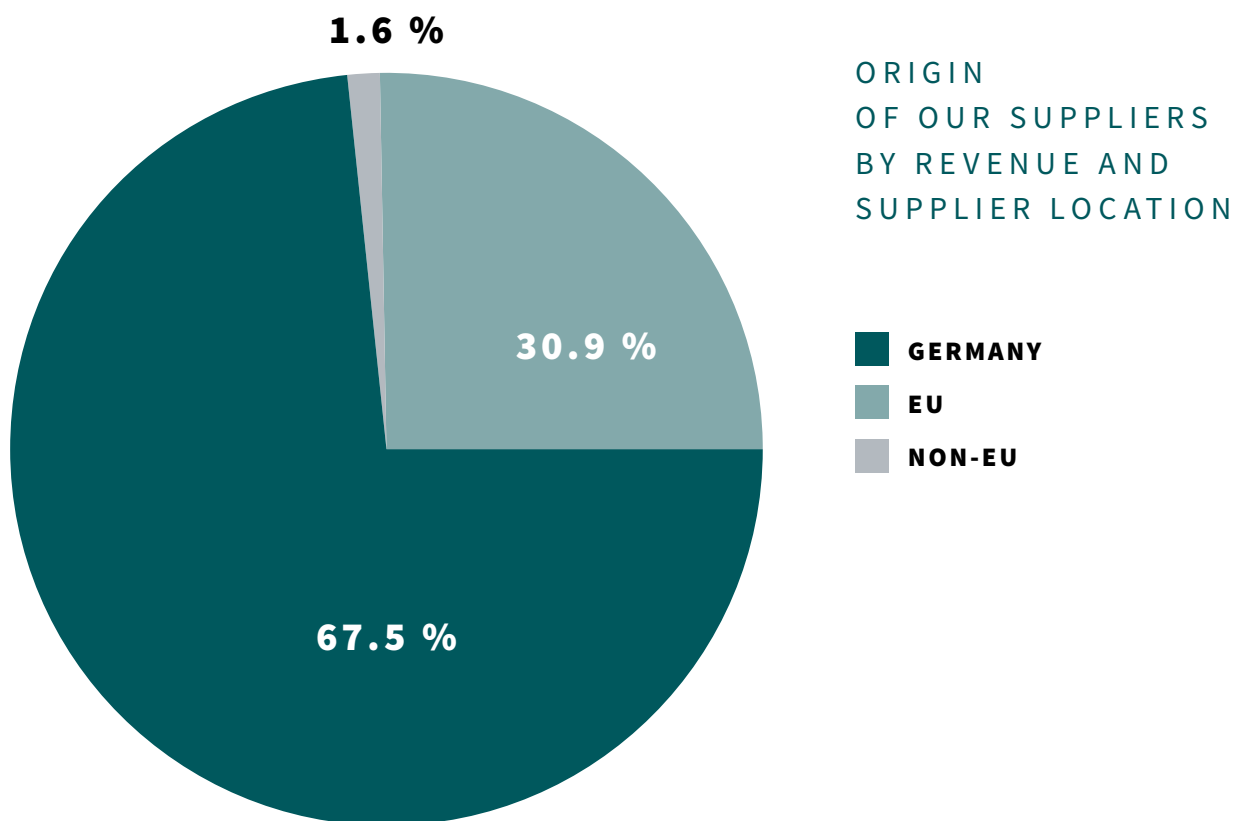
- Measure 1: Implementation of a continuous assessment and monitoring system for suppliers by means of software. This measure has already been implemented and is monitored on an ongoing basis.
- Measure 2: Raising the awareness of our procurement staff with regard to sustainability criteria and the importance of engagement and dialogue with suppliers. This measure takes place on an ongoing basis.

2. TARGET: PROMOTION OF COOPERATION WITH LOCAL AND CERTIFIED SUPPLIER:

- Measure 1: Preference for local suppliers in order to support the local economy and shorten transport routes. This measure has already been implemented and is reviewed regularly.
- Measure 2: Increasing the proportion of suppliers who hold recognised sustainability certificates. This measure is reviewed on an ongoing basis.

RISK ASSESSMENT OF SUPPLIERS:

We deploy advanced software solutions to monitor compliance with the German Supply Chain Due Diligence Act in real time. This includes continuous news monitoring to ensure that our suppliers are not involved in activities that could contradict our ethical standards. This proactive monitoring enables us to react promptly to potential risks. Should violations of the supplier code be identified, we take appropriate remedial measures immediately. Our aim is to work together with our suppliers on sustainable solutions and to bring about long-term positive change. Through the consistent implementation of these review mechanisms, we not only demonstrate our commitment to sustainable business practices but also strengthen partnerships with suppliers who share our values and actively champion social and ecological responsibility.



ORIGIN OF OUR SUPPLIERS BY TURNOVER AND SUPPLIER REGISTERED OFFICE

We structure payment practices with our suppliers in such a way that, on the one hand, they are conducive to the supplier relationship, and, on the other hand, they simultaneously safeguard the financial interests of our Group. Payment terms and early-payment discount conditions are agreed individually with suppliers. In total, we pay all outstanding and due invoices from all of our subsidiaries on three days a week. Our timber suppliers are essentially small and medium-sized businesses.

Here, we make payments twice weekly to ensure that these businesses receive their money promptly and remain liquid. Should delays occur, we also make special payments to avoid financial bottlenecks at the suppliers. No legal proceedings due to late payment are pending against the CLASSEN Group.

By implementing these measures and continuously reviewing our practices, we ensure that our supply chains are designed sustainably and responsibly. We remain committed to achieving our targets and continuously improving our relationships with suppliers.

WE PRIORITIZE COMPLIANCE WITH THE LKSG.

To ensure that our suppliers respect and actively implement these standards, we have introduced strict review mechanisms:

1. Supplier Code of Conduct
2. Review by software including permanent news monitoring
3. Requesting of certificates and audits
4. Instruction of remedial measures in the event of violations
5. Possibility of reporting violations

ACTING WITH INTEGRITY FOR A SUSTAINABLE CORPORATE CULTURE

Our corporate culture is characterised by responsibility, innovation and sustainable action. Our mission statement (Code of Conduct) forms the basis for our daily interaction and obliges all employees to actively live ecological, social and economic sustainability. In this way, we create a values-oriented working environment and jointly contribute to the company's sustainable development. Our company has set itself clearly defined targets for promoting a positive and sustainable corporate culture. The strategies, measures and evidence we have implemented in this context are oriented towards the requirements of ESRS 2 and take account of various aspects of corporate culture.

STRATEGY FOR PROMOTING THE CORPORATE CULTURE

Our company pursues a holistic strategy for strengthening the corporate culture, which is composed of the following elements:

Values and mission statement:

We have created a Code of Conduct that defines our central corporate values. This code forms the basis for all business activities and the conduct of all employees. Our Code of Conduct was jointly developed in a workshop with employees from various departments and communicated throughout the entire organisation. This takes place through notices in break rooms, regular training sessions, employee appraisals and, for new hires, in the form of the welcome folder including a training session. By adhering to the Code of Conduct, we guarantee fair, transparent and legally compliant business operations and reduce risks to our business. The Code of Conduct applies to all employees, is reviewed annually and updated as required. It was most recently revised in 2025 by a group of employees. All interest groups can access the Code of Conduct via our website.

Leadership and role-model function:

The company management plays a central role in shaping and promoting the corporate culture. Managers act as role models and actively live out the corporate values. Their task is to create an open, appreciative and sustainable working environment in which trust, integrity and collaboration are fostered. Through transparent communication, responsible action and active support of employees, they contribute significantly to the further development of our corporate culture. In this way, they ensure that our values are not only defined but also lived in everyday working life and continuously developed further.

Employee magazine:

Our employee magazine is published quarterly and is a central element of our corporate culture. It offers insights into exciting projects from various departments, presents innovative developments at our sites and makes visible the people behind the successes. We also use it to honour long-serving employees and celebrate shared milestones. In this way, the magazine promotes internal exchange, strengthens team spirit and creates transparency about the diversity of our company's activities.



TARGETS AND MEASURES

Our measures already implemented to strengthen the corporate culture are as follows:

Welcome folder:

Every new employee who becomes part of the CLASSEN Group receives a comprehensive welcome folder at the outset. In addition to important organisational information, this contains our corporate values as well as the binding Code of Conduct. The aim is to give new team members clear orientation from the very beginning and to familiarise them with our corporate culture. This measure has been successfully established and is continuously maintained.

Training on corporate culture with Code of Conduct:

To promote a shared understanding of our corporate culture, a special training course has been developed that addresses the Code of Conduct as well as our central corporate values. This training

is an integral part of the onboarding of new employees and is subsequently repeated at one-year intervals in order to maintain awareness of responsible conduct and conduct with integrity. In addition, the Code of Conduct is available at all times to all employees on our website and as a notice.

Internal whistleblower hotline:

To promote an open and responsible corporate culture, anonymous and barrier-free whistleblower software is available to all employees. Concerns or violations can be reported easily via QR codes and simple access through our website. This system ensures that all employees can voice concerns without having to fear negative consequences. All incoming reports are investigated promptly by the Human Resources department to ensure an independent and objective investigation. By implementing this measure and continuously improving our processes, we ensure that whistleblowers in our company are protected, and that misconduct is investigated transparently.

Training in the area of corruption:

To prevent corruption and bribery, we conduct regular training sessions for our employees. Particular focus is placed on departments that are confronted with potential corruption risks to a heightened degree, including sales, purchasing, marketing, sales promotion and management levels. These training sessions raise awareness of risks and impart practical measures for combating corruption. In addition, our "Anti-Corruption Policy" is available to all employees at all times via our website and as a notice.

External whistleblower channel for suppliers:

External business partners also have the opportunity to draw attention to irregularities via a specially established whistleblower channel. Suppliers can submit reports anonymously, which are reviewed and processed by our purchasing department. This system contributes to ensuring transparent and responsible cooperation with our business partners.

With these measures and the evidence of the activities carried out, we actively contribute to promoting a positive and sustainable corporate culture and ensure that all employees internalise and actively support the corporate values.



Code of Conduct

ZERO-TOLERANCE POLICY TOWARDS CORRUPTION AND BRIBERY

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

Our company has a zero-tolerance policy towards corruption and bribery. We take a clear stance on this in our Code of Conduct. We are committed to upholding the highest standards in our worldwide business activities. We do not tolerate corruption, regardless of the form in which it occurs. Any benefit in the form of favours, inducements, preferential treatment or other advantages is strictly prohibited. We win people over fairly with our quality and our prices.

To enforce our zero-tolerance policy effectively, we have implemented various measures and work continuously on improving them. Our main targets and measures in this area are:

TARGETS AND MEASURES

1. Anti-Corruption Policy:

Our Anti-Corruption Policy ensures that all employees and business partners receive clear and binding rules of conduct. This is essential in order to avoid conscious and unconscious violations of ethical standards and to safeguard our company against potential risks. The policy defines binding rules for combating corruption and bribery and establishes reporting channels for suspicious activities.

2. Training:

A further central element of our strategy is the training of all relevant employee groups who could be affected by such conduct. Regular training sessions are essential in order to sharpen awareness of corruption risks and to ensure that all employees understand and can apply the applicable policies. We therefore conduct mandatory anti-corruption training for managers and employees with direct customer and supplier contact.

3. Transparent business processes:

To avoid corruption in our business relationships from the outset, we rely on transparent business relationships. All business partners are obliged to comply with our ethical standards. With the introduction of a code of conduct for suppliers and business partners, we ensure that external actors also act according to our high ethical standards.

4. Internal whistleblower hotline:

An effective whistleblower system is an indispensable instrument for detecting possible violations at an early stage. The possibility of reporting violations anonymously encourages employees and third parties to report irregularities without having to fear negative consequences. To guarantee this, we have implemented a secure and anonymous whistleblowing system. All reported cases are investigated thoroughly and transparently, and violations are consistently sanctioned.

5. Strict monitoring of payment behaviour:

A further central component of our zero-tolerance policy towards corruption and bribery is the strict monitoring of all payments and financial transactions. All payments are carried out under the four-eyes principle, which means that every transaction must be reviewed and approved by at least two authorised persons. This ensures that no inappropriate or unlawful payments can be made.

PLANS FOR FURTHER DEVELOPMENT

As legal requirements and societal expectations are continuously changing, we are constantly developing our measures further. We evaluate our anti-corruption measures regularly and adapt them to current developments. To enable even better monitoring of our global business practices, we are further expanding our international compliance structures. In addition, we foster a corporate culture of integrity by creating incentives for ethical conduct and actively involving employees in the design of new measures.

With these measures, we underline our clear commitment to combating corruption and actively contribute to responsible and more sustainable corporate governance. Our aim is to create a trustworthy business environment based on fairness, transparency and long-term partnerships

ANTI-KORRUPTIONS- RICHTLINIE

CLASSEN GRUPPE | CLASSEN COMPLIANCE

Kaisersesch, Juli 2025

FEEL GOOD FLOORS

vorzuziehen und in Übereinstimmung mit den geltenden gesetzlichen Bestimmungen sowie unseren internen Richtlinien erfolgen.

FEEL GOOD FLOORS

uns zur Einhaltung der höchsten
von, in welcher Form sie auftritt.
stets verboten. Wir überzeugen
ang mit Korruption und Bestechung

n. Diese Antikorrupsionsrichtlinie
verfolgt das Ziel, sicherzustellen,
standards agieren. Durch die Imple-
ten Geschäftsprozessen fördern
udem dazu bei, rechtliche Risiken
tes Unternehmen zu stärken.

SEN Gruppe weltweit. Sie erstreckt
im Unternehmen stehen.

ede Form der Korruption, sei es
s Unternehmen, gefährdet unsere
alle Mitarbeitenden und Geschäfts-

ordern oder anzubieten. Die Annahme
len Unternehmensrichtlinien erfolgen
nsaktionen, die zur Beeinflussung von
haltung der gesetzlichen und internen
erzüglich gemeldet werden.

ndere Transaktionen müssen nach-



TOGETHER FOR A SUSTAINABLE FUTURE

We regard the transformation towards a sustainable future as an ongoing process that requires new entrepreneurial action every day. Every innovation and every strategic decision of the CLASSEN Group is geared towards continuously optimising processes, products and partnerships in the spirit of holistic responsibility. A central building block of this development is the consistent expansion of renewable energies, which for us represents far more than technological progress – it is the foundation of a resource-efficient production strategy. We complement this approach through the increased use of recyclates in order to effectively close material cycles and sustainably reduce waste volumes. Our commitment to regional sourcing not only secures transparent supply chains and short transport routes but also strengthens the resilience and economic stability of our sites.

Sustainability is not a static end state for us, but a firmly anchored attitude that shapes our entire operational and strategic business. In a dynamic market environment, we deliberately rely on close cooperation with our employees, partners and customers in order to actively shape ecological and societal change in a value-creating manner. Our aim is to link economic success inseparably with ecological awareness and social integrity. By maintaining the balance between economic requirements and ecological necessity, we secure the long-term future viability of the CLASSEN Group. We see ourselves as an agent of change and as a reliable partner who takes responsibility for people, nature and society, today and tomorrow.



WWW.CLASSEN.DE