

SUSTAINABILITY STATEMENT IN ACCORDANCE WITH THE CSRD / ESRS – REPORTING YEAR 2025

More than a trend. A commitment.

Dark mode. On.

Why this report is dark

This report has been deliberately designed in dark mode. On modern OLED displays, dark pixels consume little or no power – this can reduce the device's energy consumption by up to 40% when viewing and reading on the screen. It's a small detail that sums up our approach: using resources wisely, utilising energy efficiently and making an impact where it is needed. What applies to our lighting also applies to this report.

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SECTION 1

Intro

Foreword by the Executive Board

Dear Readers,

The past financial year marked an important milestone in our company’s history – which spans more than 110 years – and, simultaneously, on our journey towards greater sustainability. A look back shows that for TRILUX, sustainability is not just a short-term trend. It is an integral part of our business philosophy and our commitment to good light. Our guiding principle, which is also the title of this report, epitomises this approach: More than a trend. A commitment.

In a world now characterised by uncertainty and global challenges, we have further refined our strategy. As part of this, we recognise that true transformation does not take place on the surface. It must be deeply embedded within the company – in the supply chain as well as in production and our corporate culture. We aim to develop lighting solutions that deliver outstanding technical performance while also conserving resources.

At the heart of this is a notion that has always defined TRILUX: efficiency. We develop light with the aim of achieving greater impact with less input. For customers, this means solutions that reduce energy consumption and remain reliable in the long term, and for us it means using materials more responsibly and reducing emissions step by step. Efficiency is therefore not just a technical indicator but a key driver of sustainable action. The circular economy is also an important approach in this regard, and it changes the way we view products: it is not just about production and use, but about preserving value. The earlier

we take the later stages of the life cycle into account during development, the greater the contribution our solutions can make.

During the course of the reporting year we continued to put this commitment into practice. An important step is the systematic switch to renewable electricity, enabling us to make significant progress in reducing our emissions. At the same time we drive forward innovations that make the circular economy a reality. Together with OTTO FUCHS for example, we are investigating how aluminium lamellae from old louvre luminaires can be processed into new LED luminaire profiles. The carbon footprint can be reduced significantly because this process does not involve energy-intensive melting. Our internal sustainable design guidelines also address this issue. They are now firmly embedded in our processes and provide guidance for product development. This means that sustainability not only becomes relevant at the end of a product life cycle, but during the development stage for new solutions.

This Sustainability Statement sets out how we are continuing along this journey. It documents our progress and also specifies the tasks that still lie ahead. We are also aware that the path to fully embedded sustainability does not follow a straight line. There are areas where we need to speed up and challenges that we have not yet fully resolved. That is precisely where the value of this report lies: it is an honest assessment of the current situation. We will be steadfastly continuing along the path we have begun. At TRILUX, we firmly believe that acting responsibly and achieving economic success are not mutually exclusive. They go hand in hand if a company is to remain resilient and successful in the future.

More than a trend. A commitment.

TRILUX Group Executive Board

The TRILUX Group

TRILUX SIMPLIFY YOUR LIGHT represents the simplest and most reliable path to customised, energy-efficient and future-proof lighting solutions. In the dynamic and increasingly complex lighting market, customers receive optimal advice, ideal orientation and perfect light for their individual applications.

To ensure this, TRILUX offers a wide portfolio of technologies and services as well as high-performance partners and companies within the TRILUX Group. The lighting specialist combines single components to create custom-designed complete solutions – always perfectly tailored to customer requirements and specific applications. In this way, complex and extensive projects can be simply and rapidly implemented from a single supplier. In addition to quality and efficiency, the focus is always on simple lighting design, easy installation and easy use of the products and services.

TRILUX employs around 2,800 people worldwide with company headquarters in Arnsberg, Germany. The TRILUX Group has six production locations in Europe and Asia, and supports international customers via 30 subsidiaries which include twelve legally independent subsidiaries in France, Spain, the UK, the Netherlands, Belgium, Switzerland, Austria, Italy, Poland, Slovakia, the Czech Republic, Hungary and Dubai, as well as numerous international sales partners.

With locations in Germany, Great Britain, the Netherlands, Belgium, Austria, France, Switzerland and the United Arab Emirates as well as in Poland and Spain, the TRILUX Akademie provides the necessary expertise on topics, trends and new developments in the lighting industry.

For more information visit www.trilux.com

Strategy

Our vision for a sustainable future

TRILUX stands for lighting that achieves the most impact while using as little energy and resources as possible. Efficiency has always been an integral part of our identity, ranging from the exceptionally energy-efficient TRILUX linear luminaire from 1948, which gave us our name, to the LED revolution which, as pioneers, we actively shaped.

Nowadays, climate change and increasingly scarce resources are fundamentally changing the demands placed on buildings and corporate organisations. Digitalisation is also influencing the way spaces are planned, managed and used. Solutions are needed that function in the long run, use energy efficiently and conserve resources. This is precisely where we see our role: we wish to actively shape the transformation in the lighting market and we want to use resources responsibly and create high-quality spaces for working and living. As a pioneer in the industry, we take a bold and creative approach in this regard.

Our sustainability strategy

TRILUX complies with a wide-ranging sustainability strategy based on environmental, economic and social responsibility. It is deeply embedded in the company's DNA and provides the framework for our sustainable practices.

Our sustainability strategy is based on the Sustainable Development Goals (SDGs) of the United Nations. We deliberately focus on five selected SDGs in order to specifically develop our sustainability activities, achieve an impact and make progress measurable:

- SDG 8:** Dignified work and economic growth
- SDG 9:** Industry, innovation and infrastructure
- SDG 11:** Sustainable cities and communities
- SDG 12:** Sustainable consumption and production
- SDG 13:** Actions for climate protection

Our three strategic focus areas are based on this foundation and combine technological progress with environmental responsibility and social impact:

Strategy



Strategic focus area:
climate action



Strategic focus area:
sustainable products and solutions



Strategic focus area:
circular economy

These three strategic focus areas are underpinned by our corporate social responsibility. At TRILUX, we believe treating our employees and partners with respect should be a fundamental cornerstone of our sustainable practices. We are firmly committed to making a positive contribution to society, nature and the environment.

Progress overview

Strategic focus area: climate action

Description	Material topics and SDGs	Specific goals	Previous successes
TRILUX is committed to significantly reducing greenhouse gas emissions across its entire value chain, encompassing production, logistics and product use. This commitment also extends to customers, because our energy-efficient lighting systems, smart lighting control and optimised processes enable them to save energy and significantly reduce their carbon emissions.	E1 Climate change 13 CLIMATE ACTION  SDG 13 Actions for climate protection	- Our reduction targets to 2030 for Arnsberg and Cologne (base year 2020): Scope 1 emissions: 25% absolute reduction Voluntary target for Scope 3: at least 2.5% per year - Development of Scope 1 and Scope 2 emissions reduction plan for European manufacturing sites to 2026/27 - Development of Scope 3 action plan for 2026 - By 2030, self-declarations will be available for 75% of our standard range	- Switch to 100% renewable electricity at German TRILUX sites - Switch to renewable natural gas at the Arnsberg site - Scope 2 target at the Arnsberg site: 50% reduction achieved and exceeded - Target of net-zero emissions at the Arnsberg site has been achieved through carbon offsets (see Section E1 for details) - New production site in Poland with BREEAM Excellent certification

Progress overview

Strategic focus area: sustainable products and solutions

Description	Key topics and SDGs	Specific goals	Previous successes
TRILUX focuses on the development of sustainable innovations and technologies in the field of lighting. As a pioneer in LED transformation, we consistently set new benchmarks for efficiency, quality and technology.	E5 Circular economy and use of resources	- Sustainable lighting design with a focus on quality of light and spatial efficiency - Ongoing development of design guidelines based on new scientific findings and practical experience	- Implementation of sustainable design guidelines as a mandatory criterion in product development processes - Development of the new IntuSens sensor for energy-efficient automation
	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE  SDG 9 Industry, innovation and infrastructure		
	11 SUSTAINABLE CITIES AND COMMUNITIES  SDG 11 Sustainable cities and communities		
	12 RESPONSIBLE CONSUMPTION AND PRODUCTION  SDG 12 Sustainable consumption and production		

Progress overview

Strategic focus area: circular economy

Description	Key topics and SDGs		Specific goals	Previous successes
Through its responsible use of resources, TRILUX makes an active contribution to the circular economy. With research, modular product design and resource-optimised lighting design, we ensure that materials and components stay in use for as long as possible.* *achieved through design that facilitates dismantling and high reparability and recycling, with the aim of maximising service life and material recovery of the lighting infrastructure	E5 Circular economy and use of resources	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE  SDG 9 Industry, innovation and infrastructure 12 RESPONSIBLE CONSUMPTION AND PRODUCTION  SDG 12 Sustainable consumption and production	• Development of Circular Economy Action Plan 2030 • 92% recycling rate for all production waste to 2030 • > 92% annual separate collection rate	• Recycling lamellae research project completed • Launch of online outlet stores in Germany, France, Spain and the Netherlands

Progress overview

Corporate social responsibility

Description	Key topics and SDGs	Specific goals	Previous successes
At TRILUX, we believe treating our employees and partners with respect should be a fundamental cornerstone of our sustainable practices. We are firmly committed to making a positive contribution to society, nature and the environment.	S1 Workers of the company S2 Workers in the value chain G1 Business conduct 8 DECENT WORK AND ECONOMIC GROWTH  SDG 8 Dignified work and economic growth	75% of the workforce receive diversity, environment and ethics training to the end of 2026 - All managers sensitised regarding corruption, conflicts of interest and anti-competitive practices	- Setting up and integrating the Akademie programme for sustainability - CSRD programme is set up - Implementation of ESRS-compliant double materiality assessment

SECTION 2

General disclosures (ESRS 2)

ESRS 2 – BP-1: Basis for preparation of the Sustainability Statement

Scope of consolidation and reporting boundary

This non-financial statement – hereinafter referred to as the ‘Sustainability Statement’ – has been prepared on a consolidated basis and relates to the financial year 2025. The scope of consolidation generally corresponds to that of the consolidated financial statements. All disclosures relate to the parent company TRILUX GmbH & Co. KG and its controlled subsidiaries.

An exception to this is TRILUX B.V. (Belgium): although it is consolidated in the consolidated financial statements, it has not yet been included in the Sustainability Statement due to its limited operational significance within the Group and its ongoing integration into the Group-wide data collection and reporting processes. Full consolidation is planned for the next reporting period.

Upstream and downstream value chains

The materiality assessment covers the entire upstream and downstream value chain. The current policies, actions and targets however relate to the internal organisational structure of TRILUX GmbH & Co. KG. All metrics and data points listed reflect the company’s own business operations, with the exception of Scope 3 emissions.

Standard

This Sustainability Statement has been prepared on the basis of the draft version of the European Sustainability Reporting Standards (ESRS) available at the time of reporting (November 2025).

Options

(a) Facilitation of acquisitions and disposals

During the reporting year, TRILUX Retail GmbH was established via merging Oktalite GmbH with the newly acquired Ansorg GmbH. As part of the ongoing organisational integration process, it was not possible to completely collect certain sustainability data relating to the former Ansorg GmbH for the reporting period. These data points will be added gradually to the follow-up reports as integration progresses.

(d) Adjustments to comparative information / first-time collection

As we are currently preparing for a future ESRS reporting requirement and this report was drawn up for the first time on the basis of the draft version of the ESRS, year-on-year figures are not yet available for certain metrics.

(e) Significant judgements and uncertainties

When calculating Scope 3 emissions in accordance with the GHG Protocol, we had to use estimates in a number of areas, as complete primary data were not available for all categories. The respective valuation methods and assumptions are described in the relevant sections of the Sustainability Statement.

ESRS 2 – BP-2: Phase-in options used

Phase-in / non-material topics

The thematic standards relating to environmental pollution (E2), water and marine resources (E3), bio-diversity and ecosystems (E4), affected communities (S3) and consumers and end-users (S4) were classified as non-material as part of the double materiality assessment. In accordance with ESRS 1, no reporting on these topics is required.

Material topics and reference to topical sections

As part of our double materiality assessment, we have identified material impacts, risks and opportunities (IROs) in the following areas: climate change (E1), resource use and circular economy (E5), our own workforce (S1), workers in the value chain (S2), and corporate governance and business conduct (G1). For each of these topics, we explain how our business model and strategy take material impacts into account, and provide an initial insight into policies and actions. Time-bound targets and complete metrics will be included in subsequent reports as part of the ongoing development of our sustainability management. Detailed disclosures can be found in the relevant thematic sections of this Sustainability Statement.

Step-by-step implementation

Our sustainability management is constantly evolving. Policies, actions, metrics and targets (PAMTs) are being developed in stages for all key IROs and will be supplemented in subsequent reports.

EU Taxonomy

We are not yet required to report in accordance with the EU Taxonomy Regulation. We will disclose the required information on taxonomy eligibility and taxonomy compliance of our business activities as part of our regular reporting obligations from 2027 onwards.

ESRS 2 – GOV-1:

The role of administrative, management and supervisory bodies with regard to sustainability

Composition of the management body

Our management body consists of three managing directors with extensive specialist expertise in the lighting industry: Hubertus Volmert (CEO) has overall responsibility for corporate strategy, transformation, innovation, sales and marketing. Johannes Huxol (CFO) is responsible for finance and controlling and also heads the HR and IT departments. Sebastian Trägner (CTO) is responsible for technology development, innovation and digitalisation.

Sustainability expertise

We ensure we have the necessary expertise on sustainability topics through two mechanisms: Klaus Röwekamp (Senior Vice President of Sustainability, SVP) and his team report regularly and directly to senior management, thereby ensuring a continuous flow of information on key sustainability issues. We also work with an external sustainability consultancy which inputs further specialist expertise.

Responsibilities for key IROs

Responsibility for managing and monitoring material impacts, risks and opportunities lies directly with senior management. Key decisions are not delegated, but are taken directly at senior management level. The SVP of Sustainability coordinates the operational implementation and reports regularly to senior management.

ESRS 2 – GOV-1

Monitoring of targets and progress

Monitoring of the sustainability targets and progress is carried out through regular reports from the sustainability team directly to senior management. This frequent reporting ensures that senior management is consistently kept informed of the current situation and can take corrective action if necessary.

Integration into strategy and risk management

Sustainability considerations are continuously incorporated into the decision-making of senior management through a structured reporting process. Sustainability-related risks are integrated into our company-wide risk management framework and are assessed and managed annually under the responsibility of the CFO. The relevant departments report regularly on key developments in their respective sustainability areas. If topics prove to be strategically relevant, they are formalised as strategic projects and actively monitored by senior management.

A specific example from the reporting year: the introduction of sustainable design guidelines for product development – implemented as a strategic project under the direct responsibility of senior management. The results of our double materiality assessment, including the material IROs identified, were presented in full to senior management. Potential conflicts of interest between economic, environmental and social considerations are assessed and taken into account in the decision-making process.

ESRS 2 – GOV-2: Sustainability-related remuneration incentives

During the current reporting period, there are no remuneration components for members of our senior management linked to sustainability targets or metrics.

ESRS 2 – GOV-3: Statement on due diligence

We have implemented a structured due diligence system that covers the key steps of internationally recognised due diligence standards – in particular the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

The key elements of our due diligence process, together with the relevant references within this Sustainability Statement, are shown in the table below.

Due Diligence Step	Description	Reference
Identification and assessment of essential IROs	Identification and assessment of material impacts, risks and opportunities as part of our double materiality assessment	IRO-1
Actions to prevent and mitigate	Actions to prevent and mitigate negative impacts arising from our own business activities and supply chain	Topic sections E1, E5, S1, S2
Whistleblower system	Comprehensive whistleblowing system introduced in 2022, and amended in 2023 to bring into line with the requirements of the LkSG (German Supply Chain Due Diligence Act) and HinSchG (German Whistle-blower Protection Act).	Section G1
Supplier diligence	Regular supplier audits and assessments as part of our sustainable supply chain management	Section S2
Effectiveness monitoring	Tracking effectiveness through KPI monitoring and regular recertification	Topic sections E1, E5, S1, S2

Detailed information on the individual steps of our due diligence process can be found in the relevant sections of this Sustainability Statement.

ESRS 2 – GOV-4: Risk management and internal controls relating to sustainability reporting

General risk management

Sustainability-related risks are integrated into our company-wide risk management framework. In our RimiksX risk management system, we identify and manage both general corporate risks and material sustainability-related risks as part of a single process. Systematic quality risk management in accordance with DIN EN ISO 9001:2015, which we have been implementing in Arnsberg since 2011, also forms the basis for continuous improvement processes throughout the organisation. The risk assessment is carried out annually under the responsibility of the CFO and involves the identification, assessment and management of material risks – including supply chain risks and regulatory transition risks. The gradual integration of further sustainability risks, in particular physical climate risks, is planned for the coming reporting cycles. The methodology and results of our risk assessment are set out in section IRO-1 of this Sustainability Statement.

Data collection and verification process

For our sustainability reporting, we have established a structured process for data collection, verification and approval. Data collection is carried out on a decentralised basis by the relevant departments at our Arnsberg headquarters and by the accounting managers of our subsidiaries. Prior to consolidation, the data is checked and approved locally by the accounting managers. Data integration and consolidation are carried out via structured processes. The final drafting and approval of the Sustainability Statement is the responsibility of the Sustainability Management team led by Klaus Röwekamp (SVP of Sustainability).

The completeness and integrity of the data collected and the reliability of our estimates are key quality requirements for our reporting process. Where estimation methods are used, particularly in the calculation of Scope 3 emissions, the underlying assumptions and methods are documented in the relevant thematic sections of this Sustainability Statement.

No external audit or validation of the sustainability data by third parties has taken place during the current reporting period. We intend to continue developing our internal control processes step by step and to establish external validation for future reporting cycles.

ESRS 2 – SBM-1: Strategy, business model and value chain

Business model, value chain and market position

TRILUX is one of Europe's leading providers of professional lighting solutions. We develop, manufacture and market energy-efficient LED luminaires, smart light management systems and related services. We employ approximately 2,800 employees worldwide and operate five production sites in Europe. Our Group comprises 30 subsidiaries and serves an international customer base in around 50 countries with Europe as the core market, complemented by international operations, including in the Middle East. As a manufacturer, we occupy a central position in the value chain between the procurement of raw materials and components on the one hand, and distribution to commercial customers, specialist lighting designers and wholesalers on the other. Disclosures on our upstream and downstream value chains is detailed in BP-1 of this Sustainability Statement.

Material products, services and markets

Our core business comprises the development, production and distribution of professional lighting solutions under the brands of TRILUX, TRILUX Retail, Monolicht and Zalux. Our product portfolio ranges from individual components to bespoke turnkey solutions – complemented by our LiveLink adaptive light management system as well as a comprehensive range of services and consultancy. During the reporting period, TRILUX Retail GmbH was established via the merging of Oktalite with the newly acquired Ansorg.

Our products and services are directly linked to our key sustainability objectives: energy-efficient LED solutions and smart light management systems such as LiveLink contribute directly to reducing our customers' energy consumption and carbon emissions, and are therefore a key driver of our sustainability strategy as a pioneer of the green transition in the lighting market. Our products are also at the heart of our efforts to drive forward the circular economy – through durable design, reparability and compliance with take-back obligations.

We do not yet report on detailed sustainability targets at the level of individual products, services, customer categories or geographical areas. Similarly, no specific objectives were set for shaping relations with individual stakeholder groups. Relevant disclosures will be included in subsequent reports as part of the ongoing development of our sustainability management system. We do not sell products that are prohibited by regulation in certain markets.

Key sectors

We operate exclusively in the professional lighting sector (NACE Rev. 2.1: C27.4 – manufacture of electrical lamps and luminaires). This sector is directly linked to our material impacts, risks and opportunities, particularly in the areas of climate change (E1) and resource use and the circular economy (E5).

TRILUX does not operate in any of the following areas: the extraction, processing or distribution of fossil fuels; the production of chemicals as defined in NACE Division 20.2; the manufacture of controversial weapons; the cultivation or production of tobacco.

ESRS 2 – SBM-2:

Stakeholders’ interests and perspectives

Stakeholder engagement and key stakeholders

Our key stakeholders include customers, consumers, suppliers, business partners, employees, trade associations and non-governmental organisations. As part of our materiality assessment, we conducted structured interviews with in-house experts from the HR, HSEN (Health, Safety, Environment) and Product Management departments as well as with site managers at our production sites. We incorporated the insights gained directly into the assessment of our material impacts, risks and opportunities.

For the next reporting cycle, we intend to involve other key stakeholders, in particular the works council, customers, suppliers and non-governmental organisations, in a targeted manner at relevant stages of the sustainability reporting process.

Stakeholders’ interests and perspectives

The interests and expectations of our key stakeholders flow directly into our materiality assessment and corporate strategy. Customers expect energy-efficient products with transparent environmental information – for example in the form of Environmental Product Declarations (EPDs) – and solutions that help them attain their own climate and sustainability targets. Suppliers and business partners value fair and long-term cooperation as well as clear requirements within the framework of our supply chain due diligence. Our employees expect safe working conditions, fair pay and opportunities for professional development. Associations and non-governmental organisations are calling for regulatory compliance and transparency concerning human rights and environmental impacts. These topics are reflected in our key IROs and shape our strategic direction as a sustainable company in the lighting market.

Integration into the governance framework

The insights gained from our stakeholder engagement are incorporated into the decision-making processes of senior management via the materiality assessment. Decision-relevant findings are continuously integrated into the relevant committees, which discuss issues such as climate, circular economy and product safety. Senior management is briefed weekly by the sustainability team led by Klaus Röwekamp (SVP of Sustainability) concerning relevant developments, as described in GOV-1.

ESRS 2 – SBM-3: Relationship of material impacts, risks and opportunities to strategy, business model and financial effects

The relationship between IROs and strategy and business model

As a manufacturer of professional lighting solutions, our material impacts, risks and opportunities are inextricably linked to our business model and value chain.

In the area of climate protection (E1), our material impacts arise from greenhouse gas emissions during the usage phase of our products – which account for around 95% of our total greenhouse gas emissions – as well as from upstream raw material procurement. Whilst physical climate risks pose a potential threat to our production sites, the market trend towards higher energy efficiency generates significant growth opportunities as a positive effect. We respond to this strategically by consistently aligning our entire business model with efficient and smart lighting solutions.

In terms of resource use (E5), our material requirements result in environmental impacts due to resource extraction within the supply chain and waste generated at our own premises. The growing scarcity of critical raw materials poses specific price and supply risks in the procurement markets. We address these effects at an early stage by evaluating sustainable material alternatives in the design process, as well as through dual- and multi-sourcing approaches.

From a social perspective, workplace accidents or inadequate working conditions at suppliers (S2) not only put those affected at risk, but also pose reputational risks and jeopardise our own business continuity (S1). As a strategic response, we protect our own workforce through a structured occupational health and safety management system and address risks in the supply chain through risk-based assessments, binding codes of conduct and a defined remedial process.

Our business conduct (G1) forms the basis for effective management of these IROs. To maximise the positive impact of a responsible corporate culture and to minimise risks, we strategically embed sustainability aspects throughout the organisation via Group-wide compulsory training programmes. Corruption and bribery pose a significant financial and reputational risk throughout our entire value chain, ranging from upstream procurement and our own operations to the downstream value chain. As a strategic response, we embed integrity and compliance requirements through the ZVEI-VDMA Code of Conduct, our whistleblowing system and Group-wide training.

ESRS 2 – SBM-3

Current and anticipated financial implications

We do not provide specific quantitative figures for the current reporting period, as the financial effects cannot yet be quantified with sufficient reliability due to high estimation uncertainties (in accordance with ESRS 2 SBM-3, paragraphs 28 and 29). We set out qualitative disclosures on the financial effects below; quantitative disclosures will be provided in subsequent reporting cycles.

Based on our materiality assessment, we do not anticipate any of the identified material risks and opportunities to give rise to a significant risk of a material adjustment to the carrying amounts of assets or liabilities within the next financial year.

We will provide quantitative and qualitative disclosures on the expected impact on our financial position, financial results and cash flows over the short, medium and long-term time horizons in the next reporting cycle if more reliable data is available.

We do not provide quantitative or qualitative information on the financial impact of our significant risks and opportunities – including the identification of the relevant items in our financial reporting and combined financial effects – for the current reporting period, as the necessary valuation bases and methods are still being developed. As part of our preparations for our forthcoming ESRS reporting obligations from 2028 onwards, we are continuing to develop this. The relevant disclosures will be included in subsequent reports.

Strategic resilience

The current qualitative assessment of our resilience is based on our company-wide RimiksX risk management system, in which general corporate risks and sustainability-related risks are collected and assessed together, as well as on technical coordination between the departments concerned and the sustainability management team. The results of our materiality assessment and climate scenario assessment flow into this

process and are evaluated together with the relevant specialist departments in order to establish a comprehensive risk profile. The assessment covers all three time horizons – short term (less than 1 year), medium term (1-5 years) and long term (more than 5 years). On this basis, we consider our resilience to be sound, as our structure is specifically designed to counteract the identified key risks: our broad geographical presence with five production sites across Europe mitigates physical climate risks as well as supply and supply chain risks in the value chain. At the same time, our diversified product range and clear strategic focus on energy-efficient, smart lighting solutions help to mitigate regulatory and market-related risks.

A detailed, methodologically rigorous qualitative and quantitative analysis of resilience across all three time horizons will be supplemented as part of the ongoing implementation of the CSRD in future reporting cycles.

ESRS 2 – IRO-1:

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

Materiality assessment

During the reporting period, a double materiality assessment (DMA) was carried out for the first time in accordance with ESRS requirements. The assessment comprises two dimensions: impact materiality and financial materiality. A systematic review of all topics and sub-topics in the ESRS, as well as relevant industry standards, served as the basis for identifying the topics; this was supported by external sustainability consulting. To provide a comprehensive picture of our own business activities as well as the upstream and downstream value chains, we carried out a systematic analysis along the entire value chain, ranging from raw material procurement and our own production to the usage phase and end-of-life of our products, supplemented by structured interviews with in-house experts from the relevant departments. The results were presented in full to senior management and are actively being taken into account in our strategic decisions.

Assessment of financial materiality (risks and opportunities)

We have systematically identified all known risks and opportunities relating to our business activities and assessed them together with the relevant specialist departments. Our internal risk management system, RimiksX, serves as the basis for this. The assessment was based on financial impact and probability of occurrence, each measured on a graded scale and across three time horizons: short term (less than 1 year), medium term (1-5 years) and long term (more than 5 years). For the final assessment a standardised overall score was calculated for each time horizon. The materiality threshold was set at 50 on the basis of an internal judgement, taking into account the specific risk profile of TRILUX – we classify risks and opportunities above this threshold as material. From a long-term perspective, we assume full realisation of the climate scenarios.

ESRS 2 – IRO-1

Assessment of the materiality of impacts

We have systematically identified all potential and actual impacts in the areas of environment (E), social issues (S) and governance (G), and assessed them together with the specialist departments. The impacts were prioritised on the basis of their severity – which is determined by the criteria of scale, scope and irreversibility (each on a scale of 1-10) – and, in the case of potential impacts, also based on their probability of occurrence. The standardised total score ranges from 1 to 100. The materiality threshold was set at 45 on the basis of an internal judgement, taking into account the specific risk profile of TRILUX – we classify impacts above this threshold as material.

During the identification and assessment process, we specifically took into account areas with an increased risk of adverse impacts: in particular our supply chain in Asia with regard to labour and human rights standards, and our manufacturing sites in Germany, Poland and Spain regarding physical climate risks. The impacts were generally assessed on a gross basis – i.e. before taking into account mitigation or remedial measures. Measures already firmly in place at the time of the assessment are an exception. Further planned prevention, mitigation and remedial measures will subsequently flow into deriving specific areas for action and are set out in detail in the relevant thematic sections. Disclosures on the climate scenario assessment are detailed in E1-2.

Involvement of due diligence, stakeholders and external experts

The materiality assessment is closely meshed with our due diligence process, as described in GOV-3. In-house experts from the HR, HSEN and product management departments, as well as site managers at our production sites, were involved in the assessment via structured interviews. Their views regarding material impacts, risks and opportunities were incorporated directly into the assessment. In addition, we engaged an external sustainability consultancy to provide methodological support for the process. The involvement of further external stakeholders – in particular customers, suppliers and the works council – is planned for the next reporting cycle, as described in SBM-2.

Changes compared with the previous reporting period

This is the first time the materiality assessment has been carried out in this form; thus no changes are reported compared with the previous reporting period.

ESRS 2 – IRO-2:

Material impacts, risks and opportunities, as well as disclosure requirements included in the Sustainability Statement

IRO	IRO Description	Value chain			Time horizon			Affected stakeholders
		uvc	oba	dvc	s	m	l	
E1 Climate change								
Climate protection Negative impact (actual)	Indirect greenhouse gas emissions during the usage phase: operating our products during their usage phase at the customer’s premises results in indirect greenhouse gas emissions.			x	x	x	x	Customer, end user, environment/nature
Climate protection Negative impact (actual)	Greenhouse gas emissions from production and procurement: energy-intensive processes in our own production, as well as in the upstream sourcing of raw materials, generate significant greenhouse gas emissions.	x	x		x	x	x	Environment/nature, future generations, local/affected communities, suppliers, workers in the value chain
Climate change adaptation Risk	Loss of turnover due to extreme weather events at the company’s own business operations: climate-related extreme weather events may cause unplanned production stoppages at company sites and resultant losses of turnover.		x				x	Own workforce, customers, suppliers, business partners
Climate change adaptation Opportunity	Growth of turnover due to rising demand for energy-efficient lighting solutions: the market- and regulation-driven trend towards greater climate protection and energy efficiency is boosting demand for our lighting solutions and driving turnover growth.			x	x	x	x	Customers, end users, planners/lighting designers, architects, local authorities and public sector clients, environment/nature

uvc = upstream value chain; oba = own business activities; dvc = downstream value chain; s = short-term; m = medium-term, l = long-term

ESRS 2 – IRO-2

IRO	IRO Description	Value chain			Time horizon			Affected stakeholders
		uvc	oba	dvc	s	m	l	
E5 Circular economy								
Inflows of resources Negative impact (actual)	Consumption of primary resources in the supply chain: raw material extraction and pre-production in the upstream value chain lead to the depletion and consumption of abiotic and biotic primary resources.	x			x	x	x	Environment/nature, affected communities, suppliers, workers in the value chain, business partners
Inflows of resources Risk	Procurement costs resulting from scarcity of resources: The growing scarcity of critical raw materials and other materials, together with geopolitical, economic and regulatory factors, is leading to significantly increased volatility in the procurement markets.	x				x	x	Suppliers, customers
Outflows of resources Negative impact (actual)	Loss of resources and environmental risks caused by production waste: the generation of waste within our own operations leads to the devaluation of resources and, if not managed properly, may constitute far-reaching environmental, compliance and cost risks.		x		x	x	x	Environment/nature, local communities

uvc = upstream value chain; oba = own business activities; dvc = downstream value chain; s = short-term; m = medium-term, l = long-term

ESRS 2 – IRO-2

IRO	IRO Description	Value chain			Time horizon			Affected stakeholders
		uvc	oba	dvc	s	m	l	
S1 Own workforce								
Health and safety Negative impact (potential)	Adverse effects on health caused by work-related accidents and illnesses: accidents at work and work-related chronic illnesses in the company jeopardise the long-term health of employees and may also jeopardise business continuity.		x		x	x	x	Own workforce
S2 Employees in the value chain								
Working conditions Negative impact (potential)	Working conditions in the value chain: poor working conditions within the value chain, e.g. a lack of health and safety or unfair pay, take a physical and mental toll on workers and also pose reputational and operational risks for us.	x			x	x	x	Workers in the value chain, suppliers, business partners
G1 Business conduct								
Corporate culture Positive impact (actual)	Embedding of sustainability in corporate culture: integrating sustainability aspects into business processes encourages employees to act responsibly and strengthens the corporate culture.		x		x	x	x	Own workforce, customers, suppliers, business partners
Corporate culture Risk	Financial losses caused by corruption and bribery: acts of corruption and bribery along our value chain can lead to significant financial losses, fines and reputational damage.	x	x	x			x	Own workforce, customers, suppliers, business partners

uvc = upstream value chain; oba = own business activities; dvc = downstream value chain; s = short-term; m = medium-term, l = long-term

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As part of our materiality assessment, we have assessed whether an increased risk of forced or child labour exists in our own business operations or in our upstream and downstream value chains. On the basis of the material IROs identified, we have not identified any such increased risk. This topic is monitored on an ongoing basis as part of our annual risk review.

ESRS GDR-P:

Policies related to material sustainability topics

Policies on the management of material impacts, risks and opportunities (GDR-P)

To prevent, mitigate and remedy material adverse impacts and to manage significant risks and opportunities, we have a tiered framework of policies: Group-wide policy documents consisting of the ZVEI-VDMA Code of Conduct, the policy statement on respect for human rights and the environment, our corporate policy, Group-wide design guidelines for sustainable product development and site-specific policies for Arnsberg. Each policy is assigned to a designated person and is reviewed annually.

ZVEI-VDMA Code of Conduct and policy statement on respect for human rights and the environment

The ZVEI-VDMA Code of Conduct and the policy statement on respect for human rights and the environment form the Group-wide basis for managing our material impacts and risks relating to workers in the value chain (S2) and business conduct (G1). The aim of both documents is to uphold and continuously improve human rights and environmental standards in our own business operations and throughout the entire value chain. They cover the prevention of corruption, data protection, health and safety, human rights, environmental and climate protection and supply chain due

diligence, and apply worldwide to all sites, employees, business partners and suppliers. New suppliers are required to sign the Code of Conduct. Both documents are based on the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines and the ILO's core labour standards. As they are based on established industry standards, there was no separate consultation with relevant stakeholder groups during the initial drafting – higher levels of involvement are planned for future revision cycles. The stakeholder groups identified include the company's own workforce, workers in the value chain, business partners and suppliers. No significant changes were made during the reporting period.

Group-wide corporate policy

The corporate policy (January 2025) establishes quality, health and safety, environmental protection and energy efficiency as binding principles for all sites and entities in the TRILUX Group, thus addressing our material impacts in the areas of climate change (E1), resource use (E5) and our own workforce (S1). It requires compliance with statutory requirements and is based on recognised scientific findings. No significant contextual changes were made during the reporting period.

Design guidelines for sustainable product development

The design guide for sustainable product development incorporates circular economy principles and eco-design requirements as mandatory elements of the product development process, thereby addressing our material impacts in the areas of climate change (E1), resource use and the circular economy (E5). It applies to all new product developments of the TRILUX Group, and is based on scientific findings collected in close collaboration with external partners such as the Fraunhofer Institute and Remondis. Introduced for the first time in the reporting year, no significant changes to the content were made during the current reporting period.

Site-specific policies (Arnsberg)

In addition to the Group-wide policies, the Arnsberg headquarters is subject to an environmental protection policy, a labour and human rights policy, an ethics policy and a policy for sustainable procurement. These address the material IROs in the thematic areas E1, E5, S1, S2 and G1 at local levels. When drawing up the social policies, in particular the labour and human rights policy, recognised standards were considered and external advisers and HR managers were involved to ensure that the interests of the company’s own workforce, as an affected stakeholder group, were given due consideration. Detailed disclosures on the content is set out in the relevant thematic sections. Expanding this across the entire TRILUX Group is planned for the next reporting cycle.

Commitment to the implementation of international human rights principles

Operational responsibility for implementation lies with the human rights officers and the SVP of Sustainability, supported by the Compliance, HR, Health and Safety, Procurement and Quality Management departments. The stakeholder groups covered by the Code of Conduct and the policy statement include the company’s own workforce, workers in the value chain, business partners and suppliers. Complaints and reports regarding human rights or environmental violations can be submitted via our whistleblowing system (<https://trilux.trusty.report/>) by both internal and external individuals, without fear of personal reprisals.

ESRS GDR-A: Measures related to material sustainability topics

Disclosure of material actions to manage our material impacts, risks and opportunities are set out in the relevant thematic sections of this Sustainability Statement – in particular in the sections on E1, E5, S1, S2 and G1.

ESRS GDR-M: Metrics related to material sustainability topics

We use specific metrics to manage and measure the performance of our material impacts, risks and opportunities. In the interests of transparent and context-sensitive reporting, the specific quantitative disclosures – including the underlying calculation methods, units, assumptions and limitations – are presented directly within the relevant thematic sections.

Work is currently underway to establish a comprehensive, CSRD-compliant database. Accordingly, not all of the targeted metrics are currently available for selected topics; these will be gradually added in future reporting cycles.

ESRS GDR-T:

Targets related to material sustainability topics

Measurable, time-bound targets are currently in place for the area of climate change and are set out in section E1 of this Sustainability Statement. For the other material topics, appropriate targets will be defined as part of the continuous development of our sustainability management and included in subsequent reports.

For material topics where no measurable targets have yet been defined, we monitor the effectiveness of our policies and actions through annual reviews of the relevant policies. The findings of these reviews are incorporated into the further development of our sustainability management and form the basis for the gradual development of measurable targets in subsequent reports.

Memberships, initiatives and certificates

As a global company, we are actively involved in numerous organisations and initiatives in the field of sustainability. In collaboration with industry associations, the academic and research communities and other companies, we drive technical developments forward, draw up standards and help shape the political framework. Our key memberships and commitments include, among others, the UN Global Compact, the Diversity Charter, DIN, Madaster, ZVEI and Lighting Europe.

SECTION 3

Climate change (ESRS E1)

ESRS E1-4: Policies related to climate change mitigation and adaptation to climate change

Our climate policy is based on two guiding documents: the Group-wide corporate policy (as of January 2025) and a site-specific environmental policy for our Arnsberg headquarters.

In the area of climate protection (mitigation), the Group-wide corporate policy establishes the responsible use of energy and resources as a binding principle for all sites and entities within the TRILUX Group. Specific reduction targets for Scope 1, Scope 2 and Scope 3 emissions are set out in the site-specific environmental policy for Arnsberg and are presented in section E1-6 of this Sustainability Statement.

In the area of climate adaptation, actions to adapt to physical climate risks are not yet anchored in a separate policy. Appropriate regulations will be defined as part of the continuous development of our sustainability management and included in subsequent reports.

Scope

The Group-wide corporate policy applies to all locations and entities of the TRILUX Group. The site-specific environmental policy applies to the Arnsberg headquarters. A Group-wide climate policy with relevant targets will be included in subsequent reports. The ISO 14001 certification covers not only Arnsberg but also our Spanish subsidiary Zalux.

Reference to third-party standards

The corporate policy requires compliance with the legal framework and the application of state-of-the-art technology and sound scientific knowledge. Furthermore, TRILUX aligns itself with the reduction targets of the Science Based Targets initiative (SBTi), as set out in our policy statement on respect for human rights and the environment.

ESRS E1-5: Actions related to climate change mitigation and adaptation to climate change

Climate change mitigation actions and resources

Our material climate protection actions focus on two decarbonisation drivers: the decarbonisation of our own energy supply and the development of energy-efficient products and lighting solutions as the most significant drivers for reducing emissions during the usage cycle at the customer's premises. We are actively capitalising on the growing demand for energy-efficient lighting solutions by consistently aligning our product range with smart, energy-efficient lighting solutions – thereby combining growth strategy with climate protection targets. Actions to adapt to physical climate-related risks at our own sites are currently still being developed. These will be presented in subsequent reports.

Driver 1: Energy-efficient product development (Scope 3 – usage phase)

Emissions during the usage phase of our products (S3.11), with approximately 2,527,657 tCO₂e, account for around 95.8% of our total emissions. Through the continuous development of our LED technology, intelligent light management systems such as LiveLink and the Group-wide design guidelines for sustainable product development launched during the reporting year, we make the largest contribution to reducing our customers' indirect emissions.

By far the most significant driver of decarbonisation for TRILUX is developing energy-efficient lighting systems. Over 90% of carbon emissions in the life cycle of a luminaire are generated during its usage phase.

Compared to the use of efficient LED luminaires without a light control system, LiveLink enables additional energy savings of 30 to 50%; and when combined with our highly efficient LED luminaires, total savings of up to 85% can be achieved compared to conventional lighting. LiveLink operates here on several levels: daylight-dependent regulation, presence-based control and time-based lighting scenes reduce energy consumption in line with actual needs. The extended service life of LED luminaires achieved through optimised dimming also reduces maintenance costs and resource consumption.

Thanks to optimised packaging, shorter transportation routes and the increased use of recycled materials, carbon emissions along the supply chain have been reduced even further.

Driver 2: Decarbonisation of the own energy supply (Scope 1 and 2)

Since January 2025 all TRILUX sites in Germany have been exclusively sourcing green electricity – which immediately and completely reduces our market-based Scope 2 emissions across our German network of sites. The Arnsberg headquarters also switched to eco-natural gas in January 2025 – a transitional solution whereby the supplier offsets the resulting emissions through certified climate protection projects. The aim is a complete reduction in Scope 1 emissions from gas combustion in the medium term.

At the Arnsberg headquarters we manage our energy consumption systematically using an energy management system certified to ISO 50001. This forms the structural basis for the ongoing identification and implementation of energy efficiency measures, and directly supports our objective of reducing Scope 1 and 2 emissions. As part of this, TRILUX is implementing a comprehensive transformation programme at Arnsberg which involves the systematic optimisation of heating systems, the implementation of efficient technologies to minimise energy losses in consumption and recovery systems, and a wide-ranging energy efficiency upgrade of the site. The outdoor lighting system has also been equipped with a smart light management system that enables annual energy savings of up to 64%.

Identified emission hotspot: upstream procurement (S3.1)

Upstream procurement accounts for around 91,444 tCO₂e, representing approximately 3.5% of our total emissions. Specific actions to reduce these emissions are currently being developed and will be presented in subsequent reports.

Offsetting of residual emissions (Scope 1 and 2)

We offset any remaining Scope 1 and Scope 2 emissions at the Arnsberg site through certified climate protection projects in order to achieve a net-zero position for Scope 1 and 2 in our emissions accounts. This offsetting solution supplements genuine emission reductions but does not replace them.

By switching to green electricity at all German sites, over 2,900 tCO₂e of market-based Scope 2 emissions are avoided yearly. No direct reduction in emissions has been reported for the switch to green natural gas, as this is an offsetting solution.

The expected reduction in emissions achieved through energy-efficient product development (driver 1) does not appear in our own balance sheet, but is realised by our customers through the reduced energy consumption of our products during their usage phase. Quantifying these avoided emissions is methodologically challenging and requires product-specific comparative data; relevant details will be included in subsequent reports. Quantified data on upstream procurement will also be presented in subsequent reports.

Energy efficiency in the IT infrastructure

TRILUX’s digital infrastructure also helps to reduce carbon emissions. IT hardware is replaced every three to five years by a leasing partner who refurbishes and resells the equipment, ensuring that only energy-efficient devices are used. Selected servers already run entirely on green electricity.

ESRS E1-6: Targets related to climate change mitigation and adaptation to climate change

Our climate targets currently relate to our Arnsberg headquarters. Group-wide climate targets are being developed as part of the ongoing development of our sustainability management system and will be presented in subsequent reports. The following targets are based on the requirements of the Science Based Targets initiative (SBTi) but have not yet been formally validated by the SBTi.

Absolute GHG reduction targets

Scope 1: an absolute reduction of 25% in Scope 1 emissions by 2030 compared with base year 2020 at the Arnsberg site.

Scope 2: an absolute reduction of 50% in Scope 2 emissions by 2030 compared with base year 2020 at the Arnsberg site. This target has already been achieved and exceeded through the transition to renewable electricity at all German sites in January 2025. A new follow-up target is currently being developed.

Scope 3: an annual reduction of at least 2.5% in Scope 3 emissions at the Arnsberg site. As Scope 3 emissions for Arnsberg were recorded for the first time in the reporting year, no base year has been defined; the progress will be measured from the 2025 reporting year onwards.

Progress at the Arnsberg site

At our headquarters in Arnsberg we are seeing the first measurable progress towards our climate targets: compared with the base year 2020, we were able to reduce Scope 1 emissions by 3%. The switch to renewable electricity also resulted in a total saving of 2,918 tCO₂e in Scope 2 – a reduction of 98%.

Scope and methodology

The targets apply exclusively to the Arnsberg site and therefore differ from the reporting boundary of the Sustainability Statement. Scope 2 emissions are calculated using the market-based method. All three targets are formulated as absolute reduction targets; GHG removal, carbon credits or avoided emissions are not counted as means of achieving the targets, as provided for in AR 12.

Compatibility with 1.5°C

The targets are aligned with the reduction pathways of the Science Based Targets initiative (SBTi) but have not yet been formally validated. A sector-specific decarbonisation pathway has not yet been applied; compatibility with a 1.5°C scenario will be set out in subsequent reports as part of a formal SBTi validation process.

ESRS E1-11: Expected financial impact of material physical and transition risks, as well as potential climate-related opportunities

Anticipated financial impacts of climate-related risks and opportunities

The anticipated financial impacts of material physical climate risks and climate-related opportunities are set out in qualitative terms in section ESRS 2 SBM-3 of this Sustainability Statement. It is not yet possible to quantify the financial impact – including the carrying amounts of impaired assets, potential stranded assets and the proportion of turnover affected – for the current reporting period, as the necessary data basis and valuation methods are not yet available in sufficient detail. The relevant quantitative data will be added gradually in the subsequent reports.

The material physical climate risk – heat-related production stoppages at the Arnsberg, Świdnik and Alhama de Aragón sites – as well as the material opportunity arising from the increasing demand for energy-efficient lighting solutions are described in terms of their qualitative impact in SBM-3. No material transition risks were identified as part of the materiality assessment.

ESRS E1-2: Identification of climate-related risks and scenario analysis

Climate-related risks and opportunities – identification and assessment

As part of our materiality assessment, we have systematically categorised climate-related risks into physical climate risks and transitional climate risks. We have identified potential climate-related extreme weather events at our main sites as a material physical climate risk, which could lead to unplanned production stoppages and loss of revenue. No material transition risks were identified; the assessment carried out did not reveal any transition risks that exceeded our defined materiality threshold.

To assess the exposure and sensitivity of our assets and business activities to climate-related risks, we carried out a structured climate scenario analysis, which was completed in the 2025 reporting year. The analysis covered our three main production sites (Arnsberg (DE), Świdnik (PL) and Alhama de Aragón (ES)) across three time horizons: short term (less than 1 year), medium term (1-5 years) and long term (more than 5 years).

Physical climate hazards

The following physical climate hazards were evaluated as part of the assessment: hot days, sea-level rise, heavy rainfall events, muggy days and tropical nights, rising temperatures, and drought periods. Only climate-related extreme weather events that could lead to unplanned production stoppages and losses of turnover were classified as material within the meaning of our materiality threshold.

Transitional events and trends

The following transition events and trends were assessed: carbon pricing (EU ETS/CBAM), regulatory changes (particularly the EPBD and EED), as well as shifts in demand towards energy-efficient solutions. None of these events exceeded our defined materiality threshold for transition risks. The growing demand for energy-efficient lighting solutions has been identified as a material climate-related opportunity and is presented in SBM-3 and E1-11.

Scenarios used

To assess physical climate risks, we have used two IPCC climate scenarios: the high-emission scenario SSP5-8.5 (global warming of approx. 4.4°C by 2100) and the moderate scenario SSP2-4.5 (global warming of approx. 2.7°C by 2100). A scenario based on a 1.5°C-compatible pathway was used to assess transition risks; as no material transition risks were identified, this scenario will be further developed in the subsequent report.

Scope of the analysis

The analysis covers the three main production sites of Arnsberg, Świdnik and Alhama de Aragón. Two further sites were not included due to their small size, as described in IRO-1.

Material assumptions

The assessment is based on location-specific climate projections for the respective regions. From a long-term perspective, we assume that the respective climate scenarios, as described in IRO-1, will materialise in full. The climate scenario analysis was carried out in the reporting year 2025.

ESRS E1-3:

Resilience in the context of climate change

Resilience of the strategy and business model to climate risks

The assessment of the climate-related resilience of our strategy and business model is based on the results of our climate scenario analysis, as presented in E1-2. We have identified climate-related extreme weather events at our sites in Arnsberg, Świdnik and Alhama de Aragón as a material physical climate risk, as these can lead to unplanned production stoppages. The scenario analysis shows that this risk is set to increase in the medium term under the high-emissions scenario SSP5-8.5, thereby emphasising the need for concrete adaptation measures. No material transition risks have been identified; the growing demand for energy-efficient lighting solutions is a significant opportunity, towards which our business model as a manufacturer of energy-efficient LED solutions is strategically aligned.

A formal transition plan has not yet been drawn up. The climate protection measures described under E1-5, in particular the switch to renewable electricity, make an initial contribution to the resilience of our own business operations. Specific climate adaptation actions designed to address physical risks will be set out in the subsequent reports.

Material uncertainties

Assessing our climate-related resilience comes with considerable uncertainties. These relate in particular to developments in regional climatic conditions at our production sites, the pace and scale of regulatory changes and long-term developments in raw material prices and supply chains. Quantitative data on the financial impact of climate-related risks are not yet available, as set out in E1-11.

Adaptation capability of the strategy

As a manufacturer of energy-efficient lighting solutions, our business model is fundamentally well-suited to the ecological transition. Our ability to adapt our strategy and business model to climate-related changes is strengthened by the ongoing development of our sustainability management system and the gradual expansion of our climate protection actions.

Our main Scope 3 emissions arise during the usage phase of our products and are therefore directly dependent on the energy mix in the associated countries of use, which is a factor we have no immediate control over. Our main driver for reducing these emissions lies in the continuous improvement of our products' energy efficiency. An assessment of residual structural emissions and the adaptability of our business model in terms of circularity has not yet been completed and will be presented in subsequent reports. Disclosures on financial flexibility for managing climate-related risks will also be included in subsequent reports.

ESRS E1-1: Climate change action plan

TRILUX does not yet have a formal climate change transition plan for the current reporting period within the meaning of paragraph 11. The decarbonisation drivers described in E1-5 represent the first significant steps towards a climate-friendly transition.

The development and approval of a formal transition plan that fully meets the requirements set out in paragraph 11 is planned for 2027. In particular, the plan will set out the Group-wide GHG reduction targets, the decarbonisation drivers and the necessary investments and sources of funding.

ESRS E1-7: Energy consumption and energy mix

Methodology and explanatory notes on the energy consumption table

Total energy consumption was calculated in accordance with AR 18 on the basis of net calorific value (lower heating value) and refers to the final energy consumption arising from the TRILUX Group’s own business operations across all its sites.

Renewable energy sources comprise solely the electricity procured by the German sites via certified green electricity contracts, as evidenced by Guarantees of Origin (GoO), as well as the proportion of the Group’s own PV generation consumed in-house (1,004 MWh). The classification as renewable is based on contractual agreements in accordance with AR 18(i).

Fossil and other non-renewable energy sources include all fossil fuels (natural gas, heating oil and diesel) as well as all electricity purchased by non-German sites, as no renewable electricity contracts or Guarantees of Origin are in place for these sites and the procured electricity is therefore conservatively classified as non-renewable.

Nuclear electricity is not recorded separately, as it is not possible to identify the proportion of nuclear power in the electricity mix of each country.

Self-generated energy (paragraph 27): TRILUX operates PV systems with a total output of 1,036 MWh in the reporting year, all of which are classified as renewable. 1,004 MWh of this was consumed on-site and 32 MWh was fed into the grid. The proportion consumed for own use is included in the renewable energy sources; in accordance with AR 18(d), double counting has been avoided.

in MWh	Energy consumption from fossil fuels	Energy consumption from nuclear sources	Energy consumption from renewable sources
Total	25,504	n/a	9,010

in MWh	Non-renewable in-house generation	In-house renewable energy generation
Total	0	1,036

ESRS E1-8: Gross greenhouse gas emissions, Scopes 1, 2 and 3

The Scope 1 and Scope 2 emissions shown below relate to all TRILUX Group sites. As data collection was conducted in this form for the first time in the 2025 reporting year, no previous-year figures are available. Scope 3 emissions relate exclusively to the Arnsberg headquarters (TRILUX GmbH & Co. KG). It is planned to extend this to the entire Group for the next reporting cycle.

TRILUX is not subject to the EU Emissions Trading Scheme (EU ETS); thus no relevant disclosures are provided.

The calculation was carried out in accordance with the Greenhouse Gas Protocol Corporate Standard and covers all seven greenhouse gases specified in the Kyoto Protocol, expressed in carbon equivalents (tCO₂e). The emission factors are derived from the data sources DESNZ, IPCC, ecoinvent and the federal environmental agencies of the countries concerned. The calculation was carried out and audited for plausibility by Zukunftswert eG.

TRILUX does not use any biogenic fuels (e.g. biomass, wood pellets) in its own business operations. Biogenic carbon emissions resulting from the combustion or biodegradation of biomass do not therefore occur and are not reported separately.

	Emissions in the reporting year
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions (tCO ₂ e)	4,597
Proportion of Scope 1 GHG emissions covered by the EU Emissions Trading Scheme (EU ETS) (%)	0
Scope 2 GHG emissions	
Gross site-based Scope 2 GHG emissions (tCO ₂ e)	5,017
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	1,627
Material Scope 3 GHG emissions	
Total gross indirect Scope 3 GHG emissions (tCO ₂ e)	2,631,129
1. Purchased goods and services	91,444
[Sub-category: cloud computing and data centre services]	n/a
2. Capital goods	3,031
3. Energy- and fuel-related activities (not included in Scope 1 or 2)	1,489

4. Upstream transportation and distribution	1,901
5. Waste from operations	386
6. Business trips	197
7. Staff commuting travel	1,171
8. Upstream leased assets	474
9. Downstream transportation	-
10. Further processing of sold products	70
11. Use of sold products	2,527,656
12. End-of-life management of sold products	3,310
13. Downstream leased assets	-
14. Franchises	-
15. Investments	-
Direct biogenic Scope 1 emissions	
Direct biogenic Scope 1 emissions	0

ESRS E1-9: GHG removals and climate protection projects financed by carbon credits

TRILUX does not operate any GHG capture and storage projects of its own within its own business operations or value chain.

During the reporting year, TRILUX acquired and cancelled carbon credits from two externally funded projects:

Project 1 – Gold Standard Climate Protection Project

TRILUX acquired carbon credits totalling 1,276 tCO₂eq and fully cancelled these during the reporting year. The credits are certified under the Gold Standard, an internationally recognised quality standard for climate protection projects.

Project 2 – Peatland restoration in Bavaria

TRILUX acquired carbon credits totalling 50 tCO₂eq from peatland restoration in Bavaria, Germany and fully cancelled these during the reporting year. The project is managed by CO₂ Regio and is certified by Weihenstephan-Triesdorf University of Applied Sciences. It is a nature-based carbon removal project.

Carbon credits from carbon removal projects (peatland restoration) account for around 4% of the total volume (50 out of 1,326 tCO₂eq).

The carbon credits acquired are used exclusively to offset remaining Scope 1 and Scope 2 emissions at the Arnsberg site which cannot yet be avoided through efficiency measures and the switch to renewable energy, as presented in E1-5. They are not counted towards our GHG reduction targets.

ESRS E1-10: Internal carbon pricing

TRILUX does not use an internal carbon pricing model during the current reporting period. Internal carbon pricing is not currently applied in investment decisions, scenario analysis or in the context of transfer pricing.

SECTION 4

Circular economy (ESRS E5)

ESRS E5-1: Policies on resource use and the circular economy

Circular economy and resource policy

To manage our material impacts on resource use and the circular economy (E5), we rely heavily on two concepts: the site-specific environmental protection policy for our main Arnsberg site (Version 1.3 from July 2025) and the Group-wide design guidelines for sustainable product development introduced during the reporting year. Apart from the introduction of this new guidance, there were no material changes to our requirements during the reporting period.

The environmental protection policy anchors the responsible handling of materials, chemicals and waste as a binding principle for all employees and contractors at the Arnsberg site. It is based on the requirements of ISO 14001 and the UN Global Compact. In terms of content it focuses on minimising resource consumption, proper waste management, recycling and end-of-life management. Specifically, our aim is thus to achieve a recycling rate of 92% and the separate collection of 92% of production waste by 2030. The development of an overarching Group-wide resource and circular economy policy is planned for future reporting cycles.

In order to systematically integrate the principles of the circular economy and eco-design requirements into our core products and services, we apply our design guidelines for sustainable product development. These are based on current research standards and were developed closely with external experts. They are binding for new product developments within the TRILUX Group and firmly integrate requirements relating to durability, ease of dismantling, reparability, material efficiency and recyclability into the development process. The guidelines cover the entire life cycle – from life-cycle assessment, material selection, production and procurement through to lighting design and documentation. This approach is complemented by our extended availability promise: TRILUX guarantees the availability of selected lighting solutions for 10 years after their purchase – and for 15 years regarding spare parts such as LED modules, LED control gear units and optics – thereby facilitating reuse and repair in accord with a consistent circular economy approach.

ESRS E5-2: Measures and resources relating to resource use and the circular economy

We continuously implement measures throughout the value chain to achieve our targets, in particular a recycling rate of 92%, the separate collection of 92% of production waste and the publication of self-declarations or EPDs for at least 75% of our standard product range by 2030.

In the area of product transparency, TRILUX launched a company-wide EPD project as early as 2023. We processed the results as part of the internationally recognised PEP Ecopassport programme – an established industry standard for environmental product declarations in the lighting sector. As a first step, more than a dozen luminaire models were verified, including E-Line Next, Mirona Fit, Opendo and Olisq.

The following core measures are firmly integrated into our day-to-day operations as ongoing processes.

Introduction of sustainable design guidelines

During the reporting year we established Group-wide sustainable design guidelines as a mandatory part of the product development process. The guidelines were introduced at the turn of the year and are binding for new product developments in the TRILUX Group. They are based on the findings of the SUMATRA research project carried out in collaboration with Fraunhofer IZM, Interzero, Inventronics and the associated partner Kardoff Ingenieure Lichtplanung as part of which a wide-ranging life cycle assessment of professional LED luminaires was implemented, as well as on the EmpCo guidelines for environmental communication.

From standard to application

Our internal standard for sustainable product development defines binding requirements for material selection, product design, ease of disassembly and repair. Standardised LED modules enable resource-efficient integration into both new and existing products. One example of closed material loops is the recycling project with VfL Wolfsburg: acrylic hygiene screens were collected, recycled and reused as new covers for luminaires. Diffusers in the Olisq range can be made from up to 40% regranulated material.

Waste sorting and recycling

For several years now we have been consistently sorting waste according to type at our Arnsberg headquarters. Together with our certified waste management partner Remondis, luminaires are disassembled before disposal to avoid mixed waste and to ensure a highest possible recycling rate. Remondis carries out the disassembly directly at the workplace.

TRILUX ensures that all waste is handled in accordance with contractual and legal requirements through monthly document checks and visits to the waste disposal facilities. Compliance with the legal requirements is regularly validated by external environmental auditors (ENVIZERT). Very strict requirements apply to

hazardous waste; this is disposed by certified partners. When degreasing and cleaning metal parts, TRILUX uses solvents which are recycled in a closed-loop system using fully automated filtration systems – these are then returned directly to the cleaning process. The oil sludge thus produced is retained in separators and residues are disposed of separately.

TRILUX already uses recycled materials, especially in cardboard packaging and selected product ranges, e.g. the Aragon and Oleveon Fit RCY with housings and optics made of 100% recycled plastic. Data collection is based on internal material accounting, incoming goods data and specific supplier declarations. The aim is to further standardise the data basis and increase the transparency of resource inflows across the Group.

Water management

Transparency and quality assurance form the basis of our water management at the Arnsberg headquarters. Water is used as a process medium in closed-loop systems, especially in production, which enables it to be reused and reduces resource consumption. The wastewater is discharged exclusively into municipal wastewater systems. Compliance with all regulatory requirements, including the limit values for heavy metals, is ensured through regular water quality tests. Our in-house water treatment plant regulates the pH level and filters harmful substances out of the waste water. The solids filtered out are passed to separate, correct disposal.

Regranulation of surplus plastic

At the Arnsberg and Zalux (ES) sites, plastic offcuts from production are continuously reggranulated and immediately fed back into the production process. This reduces the use of virgin raw materials and minimises production-related plastic waste.

Reduction in waste through continuous improvement processes

In all production processes, we constantly strive to reduce waste through continuous improvement processes (CIP). The aim of this is to optimise material usage and minimise production waste.

Packaging optimisation

We continuously optimise our packaging solutions – in particular by avoiding the use of polystyrene and making more use of bulk packaging wherever possible. We follow a clear packaging strategy based on the principle of ‘avoid, reduce, reuse’. All materials used are tested for environmental friendliness, purity of type and recyclability. Since 2022 polystyrene has been replaced wherever possible with recyclable cardboard padding containing a minimal amount of plastic film – this saves around 8 tonnes of polystyrene yearly. Products such as Tugra, AragonFit and OleveonFit are packaged in bulk packaging, which, depending on the variant, cuts cardboard use by up to 96%. Over 110 tonnes of packaging are saved each year due to an automated packaging process and smart storage. One example is E-Line Pro: optimised layer packaging reduces packaging waste by up to 50% compared to single packaging – equivalent to a saving of at least 110 tonnes of packaging and just under 40,000 m² of paper per year.

Outlet stores for clearing surplus stock

During the reporting year we launched online outlet stores in Germany, France, Spain and the Netherlands. Surplus stock is offered through these channels at discounted prices.

Take-back schemes

We fully comply with our statutory obligations regarding the take-back of end-of-life equipment in accordance with the European WEEE Directive (ElektroG). In Germany we work with Lightcycle’s regional partners to ensure the proper collection and disposal of our waste electrical and electronic equipment. As part of our ‘Light as a Service’ service model, we take care of everything from planning, installation and operation through to disassembling the end-of-life system – thereby ensuring that it is properly recorded and recycled.

Financial resources (CapEx/OpEx)

The implementation of these measures is firmly integrated into our regular operational and production processes. Consequently, no material financial resources (CapEx/OpEx) were allocated separately in the current reporting year, nor are any major budgetary changes planned in this regard for the coming cycles.

SUMATRA research project

The SUMATRA research project (Sustainable Materials in Future Luminaire Designs – from Recycling back to Application), funded by the Federal Ministry for Economic Affairs and Climate Action (BMWK), is laying the scientific foundations for the circular economy strategy in the lighting sector. In collaboration with external stakeholders such as Fraunhofer IZM, Interzero, Inventronics and the associated partner Kardoff Ingenieure Lichtplanung, a comprehensive life-cycle assessment of professional LED luminaires was carried out, covering environmental impacts across the entire life cycle ranging from raw material extraction to recycling, with a particular focus on global warming potential (GWP) and abiotic depletion potential (ADP). The results show that the usage phase accounts for up to 99% of a luminaire's carbon footprint; modern flip-chip LEDs consume up to 500 times fewer resources than technologies using gold bond wires. These findings will be incorporated directly into the design guidelines for sustainable luminaire-development.

Research project with OTTO FUCHS KG: aluminium in the cycle

What happens to a luminaire at its end-of-life? We have been investigating this issue since early 2024 as part of a research project on the circular economy in collaboration with the metalworking specialist OTTO FUCHS KG.

The focus is on the high-quality recycling of aluminium from the specular louvres of obsolete luminaires – with the aim of developing new profiles for LED luminaire housings from this material. Using a specially adapted extrusion process in which the aluminium is not remelted but directly processed, an initial prototype has already been produced from recycled aluminium shavings.

The environmental benefits of this process are considerable: primary aluminium produced in a resource-efficient way has a global warming potential of around 4 kg of CO₂e per kilogramme, but this figure is only around 0.1 kg of CO₂e with the recycling process. Material tests also confirm that the newly manufactured profiles meet all essential requirements for use as luminaire housings. Anodising is emerging as the preferential surface treatment process – it fully preserves the material recyclability.

The positive findings from the first phase of the project encourage us and our partner to continue developing the process and test it under real-world conditions. This project exemplifies our commitment not only to formulate the circular economy as a target, but also to actively driving it forward in close collaboration with partners across the entire value chain.

ESRS E5-3:

Targets of resource use and the circular economy

To ensure the consistent implementation of our policies and actions, we pursue measurable targets in the areas of waste management and product transparency in the field of resource use and the circular economy (E5). As the relevant quantitative metrics were collected in a structured manner for the first time in the current reporting year, no historical base year has yet been defined; progress will be measured from the 2025 reporting year onwards.

Waste management (at the Arnsberg site)

By 2030, we will recycle 92% of production waste generated at our Arnsberg site and ensure that 92% of it is sorted by type in order to achieve best possible recycling rates. This objective goes beyond legal requirements and is based on internal material flow analyses at the Arnsberg site.

Environmental Product Declarations (Group)

By 2030, we will provide self-declarations or Environmental Product Declarations (EPDs) for at least 75% of our standard product range. This provides transparency regarding the environmental impact of our products throughout their entire life cycle and is an essential prerequisite for participating in tenders in the field of sustainable construction. The assessment is carried out in accordance with recognised life cycle assessment (LCA) standards.

ESRS E5-4: Inflows of resources

The following overview presents the main categories of materials used in our production processes. Disclosures on critical and strategic raw materials contained is provided in accordance with the EU Critical Raw

Materials Act (Regulation (EU) 2024/1252). Disclosures on the proportion of secondary raw materials will be included in subsequent reports. The proportion of biological materials is currently low, as technical materials

are mainly used. Reducing our use of rare earths is a long-term target that we are pursuing as part of our design guidelines and closely with our suppliers.

Key materials	Description	Strategic raw materials	Critical raw materials	Total weight per key material in kg
	with consideration of its role and significance within the context of the company’s business activities	according to Annex I of the Critical Raw Materials Act (Regulation (EU) 2024/1252). See AR 2 for paragraph 13(a)	according to Annex II of the Critical Raw Materials Act (Regulation (EU) 2024/1252). See AR 2 for paragraph 13(a)	
Steel	TRILUX primarily uses steel for its luminaire housings, support structures and fixing elements, as steel is an essential structural material due to its strength and machining capability.	None identified	None identified	7,007,129
Packaging	Packaging materials – mainly cardboard boxes and cushioning materials – are used to protect the products during transportation and storage.	None identified	None identified	3,587,591
Aluminium	At TRILUX, aluminium is used for luminaire housings, heat sinks and structural components. It is characterised by low density, high corrosion resistance and good thermal conductivity.	Aluminium is classified as a critical and a strategic raw material in accordance with Annex I and II of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).		1,190,755
Accessories	Accessories include mechanical and electrical assemblies for assembling luminaires.	Aluminium, copper, gallium and metallic silicon are classified as both critical and strategic raw materials in accordance with Annex I and II of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).		1,026,688

ESRS E5-4

Key materials	Description	Strategic raw materials	Critical raw materials	Total weight per key material in kg
	with consideration of its role and significance within the context of the company's business activities	according to Annex I of the Critical Raw Materials Act (Regulation (EU) 2024/1252). See AR 2 for paragraph 13(a)	according to Annex II of the Critical Raw Materials Act (Regulation (EU) 2024/1252). See AR 2 for paragraph 13(a)	
Plastic parts	Engineered plastic components for luminaire covers, diffusers and structural elements. These are purchased and manufactured in-house.	None identified	None identified	1,001,796
Plastic granules	Plastic granules serve as the raw material for in-house plastics processing.	None identified	None identified	869,362
Electrical components	Electrical components include cables, cable harnesses, terminals, connectors, sockets and other electrical fittings used for electrical connections and assembly in luminaire production.	Aluminium, copper and rare-earth metals for permanent magnets (particularly neodymium) are classified as both critical and strategic raw materials in accordance with Annex I and II of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).		680,854
LED modules	LED modules are key light-emitting components in TRILUX luminaires. They consist of LED chips mounted on circuit boards and play a key role in determining the products' quality of light and energy efficiency.	Gallium, silicon and rare earth elements (including cerium, yttrium and terbium, used in phosphor coatings), as well as copper and aluminium (used in conductors, circuit boards and heat sinks), are classified as both critical and strategic raw materials in accordance with Annex I and II of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).		156,290
LED drivers	LED drivers (control gear units/converters) convert mains voltage into the constant current/constant voltage supply required for LED modules and perform dimming and control functions.	Copper and aluminium are classified as strategic raw materials in accordance with Annex I of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).	Copper, aluminium and tantalum are classified as critical raw materials in accordance with Annex II of the EU Critical Raw Materials Act (Regulation (EU) 2024/1252).	327,955
Total weight of all key materials:				15,848,420

ESRS E5-5: Resource outflows associated with waste

The following overview presents the key waste streams generated in our own production. As a manufacturer of professional lighting solutions, we generate both hazardous and non-hazardous waste, which we ensure is properly recycled or disposed of through consistent waste separation and by working with certified waste disposal partners. The disclosures relate to the three main production sites of Arnsberg (DE), Świdnik (PL) and Alhama de Aragón (ES).

Proportion of waste not sent to landfills	Total for the reporting year (tonnes)
Hazardous waste	6
Reuse	-
Recycling	4
Other recovery methods	2
Non-hazardous	3,119
Reuse	-
Recycling	3,089
Other recovery methods	30

Proportion of waste destined for disposal	Total for the reporting year (tonnes)
Hazardous waste	16
Combustion	-
Landfilling	16
Other disposal measures	-
Non-hazardous	75
Combustion	-
Landfilling	34
Other disposal measures	41
Overall assessment	
Total weight of waste generated	3,638
Proportion of waste the final destination of which is unknown, expressed as a percentage of total volume of waste generated	12%

SECTION 5

Own workforce (ESRS S1)

ESRS S1-1: Policies for our own workforce

To manage material impacts, risks and opportunities relating to our own workforce, we rely on the guiding documents described in GDR-P, in particular the ZVEI-VDMA Code of Conduct, the Statement of Principles on Respect for Human Rights and the Environment, the Group-wide corporate policy and the site-specific labour and human rights policy for Arnsberg. These focus in particular on working conditions, health and safety, equal treatment, workers' rights, and training and further education. Our actions comply with the relevant legal regulations and are guided by the principles of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for

Multinational Enterprises, the core labour standards of the International Labour Organisation (ILO) and the United Nations Guiding Principles on Business and Human Rights. Health and safety at the Arnsberg headquarters is also structured within the framework of ISO 45001 certification and is managed and monitored according to the requirements of this standard.

The Group-wide documents apply to all employees worldwide. The site-specific policies and ISO 45001 certification apply to all employees at the Arnsberg headquarters, including full-time and part-time employees, trainees and contractors.

Our ZVEI-VDMA Code of Conduct explicitly addresses the prohibition of child labour as well as the prohibition of forced labour and modern slavery. Human trafficking, as a form of deprivation of liberty, is also covered by the general prohibition. These prohibitions apply to all employees worldwide as well as to our business partners and suppliers, and are anchored as a binding part of our corporate conduct in the Statement of Principles on Respect for Human Rights and the Environment.

ESRS S1-3:

Measures and resources for our own workforce

Training and instruction

Through the TRILUX Akademie, we provide centralised compulsory training on health and safety topics for the majority of our employees. Site-specific health and safety training instruction is also carried out in accordance with the relevant legal requirements of each country.

All training sessions are held during regular working hours. Administrative staff and all employees who work at computer workstations in Arnsberg receive training on health and safety at work at least once yearly, usually via an e-learning programme that concludes with a compulsory test. The results are documented and communicated via the TRILUX Akademie. Production employees receive instruction from their line managers at least once a year; centralised instruction is also implemented for forklift operators. First-aiders as well as fire safety and evacuation officers regularly refresh their knowledge, supplemented by practical exercises.

Accident reporting procedures

Accident reporting procedures have been established at all sites in accordance with the relevant national legislation. These ensure the systematic recording and analysis of workplace accidents as a basis for preventive actions. At the headquarters in Arnsberg this is carried out as part of the ISO 45001-certified occupational health and safety management system.

Risk assessments and internal audits

Procedures for identifying and assessing work-related hazards in accordance with relevant national legislation have been established at all sites. As part of our systematic approach to preventing work-related risks, we also carry out regular risk assessments for all workstations at our Arnsberg headquarters – including an assessment of factors contributing to psychological stress. The effectiveness of our safety standards is regularly reviewed by the Health, Safety and Environment Team in close collaboration with the company doctor, as part of routine inspections and through internal audits.

Health programmes and company medical centre

At our Arnsberg headquarters we offer our employees the VitaLux health programme as well as our company medical centre. The scheme is open to all employees in Arnsberg throughout the year – including leased employees. The specific services include e.g. blood pressure checks, blood sugar tests, skin screening, orthopaedic foot consultations, flu and COVID-19 vaccinations and a COVID-19 testing centre. The programme is complemented by an annual health day for first-year apprentices.

TRILUX also encourages health-conscious behaviour outside working hours – for example by paying for entry fees for sporting events and offering glasses at reduced prices.

To help prevent work-related strain, we offer training units on ergonomic workplace design, stress management and healthy nutrition. In addition, a multi-space office concept has been introduced to cater for different ways of working. Due to a flexible office layout with quiet workspaces and collaborative team areas, employees can choose the environment best suited to their particular task. High-quality acoustic solutions ensure concentrated working, even in open-plan areas. TRILUX voluntarily operates a first-aid centre at Arnsberg which provides first aid and other medical services to all employees, including those from leasing agencies and external contractors. A social worker is also available to advise all employees on personal difficulties, either on the company premises or, if preferred, off-site.

Fair pay and collective bargaining coverage

TRILUX guarantees that all employees are paid in accordance with the minimum wage requirements applicable at each location. Standard starting salaries are generally above the statutory minimum wage, regardless of gender and based on the specific job description. Temporary agency workers are paid significantly above the collectively agreed rate. The regional collective agreement for the metal and electrical industry in North Rhine-Westphalia applies to the Arnsberg headquarters; furthermore, an in-house future collective agreement has been negotiated and concluded between the trade union and the employers’ association, which provides for e.g. an increased apprenticeship quota and three days of skills development per year for all employees. As our standard starting salaries are generally above the statutory minimum wage, we automatically ensure that all employees receive a living wage.

Work-life balance

TRILUX offers individual, employee-friendly models for deferred compensation, parental leave, care-giver leave and part-time regulations as well as home office options. In 2021 TRILUX was again certified as a “family-friendly company in the Hochsauerland district” of Germany.

Further training and career development

TRILUX systematically invests in the further training and career development of its employees. The TRILUX Akademie offers training units in various formats – both as e-learning and face-to-face. These offers are supplemented by training days embedded in the collective agreement – at least three per year for all employees. If additional training is required we also provide access to further training programmes.

At TRILUX, career development is structured around annual staff discussions, during which individual development goals are agreed and monitored in consultation with the relevant line manager. The PEG (‘Personnel Development Group’) is a dedicated programme for providing targeted support to future managers, helping them to prepare systematically for leadership responsibilities.

At the Arnsberg headquarters, the average training time was 25.9 hours per employee during the reporting year. 93.4% of the workforce in Arnsberg take part in regular performance and career reviews.

Diversity, inclusion and equal opportunities

For TRILUX, fair and respectful cooperation is an irrefutable value. No one may be discriminated against due to gender, sexual identity, origin, religion, ideology, disability or age. The General Equal Opportunities Act (AGG) forms the legal basis for our responsibilities; we have also signed the Diversity Charter and are committed to the United Nations Global Compact. TRILUX pursues a zero-tolerance policy towards discrimination, violence and harassment, and actively understands diversity as a benefit for all stakeholders.

To provide targeted support for people with disabilities we work in partnership with Caritas and provide appropriate workplace adaptations and accessible facilities, including accessible workstations, lifts and sanitary facilities. During the reporting year, 73 employees with disabilities joined our team.

We have also implemented the following actions to address specific needs: Provision of lockable breastfeeding rooms for breastfeeding mothers, and parents benefit from wide-ranging parental leave options. Separate prayer rooms for employees with religious beliefs have been set up. Reports of discrimination or harassment can be submitted via the digital whistle-blowing system as well as via the works council and HR.

ESRS S1-4: Targets for our own workforce

In terms of quality, we pursue the following targets in the area of health and safety at work, as embedded in our Group-wide corporate policy: our overarching target is to ensure that all employees go home every day just as healthy as when they arrived at work. To achieve this, we protect and safeguard the health and safety of all employees and ensure that work equipment and facilities are always in a condition that is safe and conducive to good health and productivity. We

actively promote risk awareness among employees and strengthen their competence in terms of preventative action. Managers act as role models in this regard and, as part of their duty of care, bear direct responsibility for the health and safety of their employees. We also provide suitable protective equipment, systematically assess every workplace accident to identify preventive action, and adapt workstations to meet ergonomic and safety requirements as necessary.

ESRS S1-2: Integration of own workforce and channels for raising concerns

TRILUX promotes an open corporate culture based on transparency, integrity and accountability. The own workforce is involved in running operations through direct communication with line managers and via the works council as the formal representative body of employees. The views of our employees, including those of potentially vulnerable groups, are incorporated into our decision-making processes through these channels.

There are no formal global framework agreements with employee representatives. Respect for the human rights of our workforce is underpinned by our Group-wide corporate policy and the ZVEI-VDMA Code of Conduct.

Employees as well as external parties can use the following channels to raise concerns, make complaints and provide feedback: the digital whistleblowing system at <https://trilux.trusty.report/>, enabling the anonymous or named reporting of breaches and risks, direct communication with line managers or HR, and integration of the works council. Alternatively, reports can be submitted by email to whistleblower@trilux.com or by post to the legal department of the TRILUX Group.

The procedure is managed by the TRILUX Group legal department in consultation with the Human Rights Officer and local compliance officers. After a report has been received, the person making the report receives confirmation of receipt within 7 days; a final response is provided within 3 months at the latest. TRILUX pursues a zero-tolerance policy towards reprisals. The appropriateness and effectiveness of the complaints procedure are reviewed annually and as and when necessary.

Where negative impacts on employees are identified, we take appropriate remedial action via the whistleblowing system and the existing escalation channels. Once a report has been received, relevant case officers investigate the situation, request further information if necessary, and take appropriate follow-up action. The person who made the report will be informed of actions planned or taken and the reasons for these. If necessary, the matter may be referred to an external ombudsman service.

In addition to the existing channels, TRILUX encourages direct dialogue through quarterly factory meetings in Arnsberg and regular performance appraisals. TRILUX Ideas Management (TIM) enables all employees to submit suggestions for improving processes and products. Dedicated contact persons are available to deal with specific issues, including the Human Rights Officer, HR Business Partners and social workers. All procedures are documented in the employee handbook and are communicated as part of the work familiarisation process. Protection against reprisals is ensured by an explicit ban on reprisals and consistent disciplinary measures in the event of breaches.

Customer feedback and external feedback

At TRILUX, customer complaints are viewed as an opportunity for improvement. Available channels include the submission of complaints via the website, a service helpline and an integrated complaints management system. Problems are systematically recorded and processed through root cause analysis, corrective action and monitoring of effectiveness. Anonymous reporting procedures and privacy protection are guaranteed.

ESRS S1-5: Characteristics of employees

The disclosures on employee characteristics provide an overview of the TRILUX Group employment structure and also serve as a basis for further quantitative metrics in accordance with ESRS S1. The following disclosures relate to the TRILUX Group as a whole. Figures for number of employees are calculated as an annual average based on figures at the end of twelve months. Every person in employment is counted as one employee in the headcount, regardless of their working hours. Full-time and part-time employees, as well as those on parental leave or maternity leave, are given equal consideration.

This does not include senior management, members of the Executive Board and Supervisory Board, agency workers or apprentices.

Disclosures on number of employees by gender	
Gender	2025
Male	1,857
Female	885
Diverse	0
Total employees	2,742
Number of employees in the ten countries with the highest number of employees (in which the company employed at least 50 people)	
Country	2025
Germany	1,632
Spain	347
Poland	300
Switzerland	66
Netherlands	53
France	76

Female	Male	Diverse	Total
Number of permanent employees (number of employees/ full-time equivalents) – current reporting period			
781	1,708	0	2,489
Number of temporary employees (number of people/ full-time equivalents) – current reporting period			
104	149		253
Number of employees with non-guaranteed working hours (number of employees/full-time equivalents)			
0	0	0	

In the reporting period, 194 people left the company. The number of employees reported in this Sustainability Statement differs slightly from the figure reported in the consolidated financial statements. The discrepancy is due to methodological differences in data collection and will be adjusted in the next reporting cycle.

ESRS S1-6: Characteristics of non-employees

In the reporting period, the number of people employed by TRILUX who were not employees of the company was 198.

ESRS S1-16: Cases of discrimination and other human rights violations

No incidents of discrimination on the grounds of gender, ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other relevant characteristics, including harassment, were recorded in the reporting year.

No human rights incidents involving the company’s own workforce were recorded in the reporting year.

No fines, penalties or compensation payments relating to incidents of discrimination or human rights violations were recorded in the financial reports in the reporting year.

ESRS S1-13: Health and safety metrics

The disclosures on health and safety metrics give an overview of the scope, quality and performance of the occupational health and safety management system of the TRILUX Group. The aim of occupational health and safety management is to prevent work-related accidents, work-related illnesses and fatalities.

100% of our worldwide employees are covered by relevant national health and safety laws and regulations. At the Arnsberg headquarters, employees are also covered by an occupational health and safety management system certified to ISO 45001 which goes beyond statutory minimum requirements.

During the reporting year, no fatalities from notifiable accidents at work or work-related illnesses were recorded – neither among our own employees nor among people working on the TRILUX premises but who are not part of our workforce. A total of 39 reportable accidents at work and 9 cases of reportable work-related illnesses were recorded. The total number of days lost as a result is 818.

SECTION 6

Workers in the value chain (ESRS S2)

ESRS S2-1: Policies on workers in the value chain

Supply chain policy

To manage material impacts, risks, and opportunities related to workers in our value chain, we rely on the key governing documents described in GDR-P, particularly the ZVEI-VDMA Code of Conduct, the Statement of Principles on Respect for Human Rights and the Environment and the site-specific sustainable procurement policy for Arnsberg. These focus in particular on working conditions, health and safety at work, fair pay, human rights and the prohibition of child labour and forced labour in our supply chain.

The policies apply to all workers in our upstream and downstream value chain with a particular focus on suppliers in high-risk countries, especially Asia, where we have identified an increased risk of deficient working conditions.

Our ZVEI-VDMA Code of Conduct explicitly addresses the prohibition of child labour (section 6.1) and the prohibition of forced labour and modern slavery (section 6.2), and also expressly applies to our suppliers and business partners. Human trafficking, as a form of deprivation of liberty, is also covered by the general prohibition in section 6.2. These prohibitions are set out in detail in the Supplier Code of Conduct and form a binding part of our relationships with suppliers.

TRILUX has a Supplier Code of Conduct which sets out in detail the requirements of the Statement of Principles on Respect for Human Rights and the Environment as well as the ZVEI-VDMA Code of Conduct for all suppliers and business partners. All new suppliers are required to sign the ZVEI-VDMA Code of Conduct.

ESRS S2-3: Measures and resources relating to workers in the value chain

Our material actions to prevent and mitigate potential negative impacts on workers in the value chain focus on three areas: risk-based supplier assessment, binding standards of conduct and defined escalation and remedial processes.

We use the IntegrityNext platform for systematic risk identification; during the reporting year, around 900 suppliers were assessed on the basis of their country and sector risks via this platform. The assessment covers risks relating to human rights, working conditions, health and safety, and living wages. In some cases, on-site inspections are also held for new suppliers and relevant certificates are requested. All new suppliers are required to sign the ZVEI-VDMA Code of Conduct.

Suppliers with a higher risk profile are required to take specific corrective action; if breaches persist, the business relationship may be terminated. Where there are potential conflicts between supply chain requirements and other business requirements, compliance with minimum human rights standards always takes precedence over economic considerations.

As the material effects are potential negative impacts, no specific outcomes are yet available. We monitor the effectiveness through annual and ad hoc supplier assessments carried out via IntegrityNext, in accordance with the requirements of the LkSG.

In the reporting period, no substantiated human rights incidents relating to workers in the TRILUX value chain were identified. This applies both to incidents reported via the whistleblowing system and to findings from the LkSG risk analysis or other internal processes.

Human rights incidents are defined as substantiated cases relating to the failure to respect internationally recognised human rights, which have either been initiated through judicial or extrajudicial proceedings or have been recorded and identified through internal TRILUX processes. If any human rights incidents be identified in future, these will be reported in aggregate form and addressed via the escalation and remedial processes described.

A dedicated remedial procedure has been established for specific cases involving identified victims of child labour, forced labour or human trafficking. This includes the immediate removal of the affected person from the harmful situation, psychosocial care, referral to state victim support programmes and appropriate cooperation with law enforcement agencies. No such incidents were identified in the reporting year. Nevertheless, TRILUX continues to improve its prevention and control systems.

ESRS S2-4:

Targets relating to workers in the value chain

In terms of quality, we aim to promote and enforce minimum human rights standards, particularly with regard to health and safety at work, fair pay and the prohibition of child labour and forced labour, throughout our supply chain. The basis for this is the ZVEI-VDMA Code of Conduct, the Statement of Principles on Respect

for Human Rights and the Environment and the Supplier Code of Conduct, which we require all key suppliers to sign. We also aim to evaluate our key suppliers annually as part of the risk analysis carried out by IntegrityNext and, based on the results, to implement targeted corrective measures.

ESRS S2-2: Procedures for involving workers in the value chain with regard to impacts

TRILUX adopts a risk-based approach to the integration of labour into the value chain, which is underpinned by LkSG risk management, structured self-declarations from suppliers via IntegrityNext, the whistleblowing system and defined escalation and remedial processes.

TRILUX gains insights into working conditions in the value chain primarily through structured self-assessment questionnaires, which must be completed directly by suppliers as part of risk management in accordance with the LkSG. These questionnaires are managed via the IntegrityNext platform and enable the systematic recording of risks in the areas of human rights, working conditions, health and safety, and the environment. The circumstances of workers in the value chain are taken into account through supplier information, risk-based assessments, feedback from the complaints mechanism and, if appropriate, other credible information sources. The insights gained from this flow into decisions and actions aimed at managing actual and potential impacts – in particular the risk assessment of suppliers, the definition of follow-up measures, the implementation of in-depth audits or site visits, the implementation of remedial measures, and escalation up to and including termination of the business relationship.

There are currently no specific measures in place to directly record the views of particularly vulnerable groups such as women, migrants or people with disabilities within the value chain. Their situation is assessed indirectly via the structured self-assessment questionnaires on IntegrityNext, which include e.g. questions on non-discrimination, equal opportunities and special protection measures for vulnerable groups. A more systematic approach is planned for subsequent reports.

There are no global framework agreements or other formal agreements with employee representatives within the value chain. The ZVEI-VDMA Code of Conduct and the Supplier Code of Conduct are the basis for ensuring respect for the human rights of workers in the supply chain.

The digital whistleblowing system at <https://trilux.trusty.report/> is available to employees in the value chain and to external individuals, and can be used to report breaches and risks, including human rights violations, health and safety breaches, discrimination and corruption, either anonymously or by name. Alternatively, reports can be submitted by email to whistleblower@trilux.com or by post to the legal department of the TRILUX Group.

The procedure is managed by the TRILUX Group legal department in consultation with the Human Rights Officer and local compliance officers. After a report has been received, the person making the report receives confirmation of receipt within 7 days; a final response is provided within 3 months at the latest. TRILUX pursues a zero-tolerance policy towards reprisals. The appropriateness and effectiveness of the complaints procedure are reviewed annually and as and when necessary.

Where negative impacts on workers in the value chain are identified, we take corrective action via the whistleblowing system and the defined escalation process. Once a report has been received, relevant case officers investigate the situation, request further information if necessary, and take appropriate follow-up action. Depending on the severity of the breach, the action ranges from specific improvement requirements for suppliers, through in-depth audits and site visits, to escalation or termination of the business relationship. If necessary, the matter may be referred to an external ombudsman service.

SECTION 7

Business conduct (ESRS G1)

ESRS G1-1: Policies relating to corporate policy and corporate culture

TRILUX has established principles for acting with integrity and in compliance with regulations in its business conduct and day-to-day operations. The central basis for this is the ZVEI-VDMA Code of Conduct (January 2022), to which TRILUX is a signatory. This defines binding requirements for the prevention of corruption, fair competition, the prevention of money laundering, the avoidance of conflicts of interest and other aspects of responsible business practices. It is based on the UN Guiding Principles on Business and Human Rights, the OECD Guidelines and the ILO's core labour standards; detailed information on this can be found in GDR-P.

The guidelines apply to all employees in all branches and business units of the TRILUX Group worldwide. Compliance is monitored by the Compliance Department. Breaches can be reported via the whistleblowing

system – via email to whistleblower@trilux.com or anonymously via <https://trilux.trusty.report/>. Information on sustainability responsibilities in business conduct is set out in GOV-1.

TRILUX has policies in place to prevent corruption and bribery. These are anchored in particular in the ZVEI-VDMA Code of Conduct, which contains requirements relating to the prevention of corruption, fair competition, the prevention of money laundering and the avoidance of conflicts of interest. The guidelines are fully in line with the principles of the United Nations Convention against Corruption.

TRILUX has a whistleblowing system and procedures in place to protect whistleblowers. Reports can be confidentially and anonymously submitted via the digital platform <https://trilux.trusty.report/> or via email to

whistleblower@trilux.com. The protection of whistleblowers is ensured through confidentiality, anonymous reporting channels and protection against discrimination or reprisals. TRILUX is subject to the requirements of the Whistleblower Protection Act, which implements EU Directive 2019/1937 at national level.

Positions and roles with an increased risk of corruption or bribery are, in particular, those which, due to their duties and responsibilities, are closely linked to business partners, procurement decisions, price or contract negotiations, contacts with public authorities or high-risk markets. At TRILUX these in particular include procurement, sales, executive management and management functions. These functions are particularly considered within the framework of compliance management and are the subject of targeted training.

ESRS G1-2: Measures and resources relating to corporate policy and corporate culture

TRILUX implements various actions to promote responsible business conduct, ethical conduct and compliance with regulatory requirements. The actions focus in particular on strengthening a sustainability-oriented corporate culture, integrating ESG requirements into supplier relationships, and the prevention, detection, investigation and handling of potential breaches of anti-corruption and anti-bribery regulations.

To promote a responsible and compliant corporate culture, TRILUX has systematically integrated sustainability and compliance issues into the TRILUX Akademie training programme. The courses offered by the Akademie include compulsory modules on sustainability topics, including environmental and climate protection, compliance, human rights and the circular economy. Furthermore, a network of champions and experts as well as a green build-

ing network have been established to disseminate knowledge about sustainability in the company.

To specifically prevent corruption and bribery, TRILUX implements dedicated training courses for roles with a heightened risk of corruption, in particular for employees in the areas of procurement, sales, executive management and management. These training courses complement the general compliance modules offered by the TRILUX Akademie and address specific risk scenarios relevant to the respective roles.

In managing supplier relationships, TRILUX takes into account not only quality and cost-effectiveness criteria but also environmental, social and governance-related requirements. The basis for this is, in particular, the ZVEI-VDMA Code of Conduct and the TRILUX Supplier Code of Conduct. New suppliers must sign the TRILUX

Supplier Code of Conduct. TRILUX also makes use of structured self-disclosures from suppliers and risk analyses, including via the IntegrityNext platform.

When selecting and evaluating suppliers, ESG factors are incorporated into the supplier management processes. These especially include human rights, working conditions, health and safety, environmental aspects and other sustainability requirements. These criteria are taken into account through, among other methods, self-declarations, risk analyses and the IntegrityNext platform.

The procurement team is trained on relevant ESG requirements as part of dedicated compliance training programmes – including supplier requirements, human rights, compliance and sustainability criteria in the procurement process.

To improve suppliers' ESG performance, TRILUX uses risk-based assessments, supplier self-declarations, in-depth audits and, if necessary, improvement measures. Where any irregularities are identified, improvement plans, audits, additional evidence or further escalation measures may be required according to the specific situation. In the case of persistent doubts or a lack of cooperation, TRILUX may terminate the business relationship.

To prevent, detect, investigate and deal with allegations or incidents relating to corruption or bribery, TRILUX uses internal compliance processes, the ZVEI-VDMA Code of Conduct and the Group-wide whistleblowing system, as described in G1-1.

In the event of breaches of procedures and standards for the prevention of corruption and bribery, TRILUX takes case-specific actions in accordance with the Group-wide rules of procedure for the whistleblowing system. Once a report has been received, relevant case officers investigate the situation and take appropriate follow-up action. These may include internal investigations, remedial measures, adjustments to processes and controls, additional training and consequences under employment or contract law. If necessary, the matter may be referred to an external ombudsman service.

The system's quality assurance comprises publicly available rules of procedures, regular training sessions and annual effectiveness reviews. TRILUX also implements external audits as a preventive measure and, with the selection of business partners, gives preference to those with social certifications.

ESRS G1-3: Targets relating to corporate policy and corporate culture

TRILUX is committed to strengthening responsible corporate governance and business ethics, especially in the areas of compliance training and corporate culture.

Compliance training for risk functions (Arnsberg site)

By the end of 2026, at least 90% of all employees in high-risk roles at the Arnsberg headquarters, particularly in the areas of procurement, sales and management roles including the senior management, are expected to have completed the dedicated anti-corruption and compliance training courses. The progress is monitored via the number of participants at the TRILUX Akademie and through internal KPI reporting to senior management. The training units consist of target group-specific e-learning modules: a special module for purchasing, sales and marketing and a general module for all further employees. Both modules contain knowledge checks and are reported to superiors upon successful completion.

Whistleblower system

The Group-wide whistleblowing system is operated and developed on an ongoing basis in accordance with the requirements of the LkSG and the HinSchG. Effectiveness is reviewed annually and as and when necessary.

Corporate culture (Group)

A Group-wide training target for all employees on sustainability and compliance issues is currently being developed and will be presented in subsequent reports. The effectiveness of the existing actions is monitored via the review system described in GDR-T.

ESRS G1-4: Metrics relating to corruption and bribery

During the reporting period, no convictions for breaches of anti-corruption or anti-bribery laws were recorded. No sanctions were imposed by administrative or regulatory authorities in connection with corruption or bribery. The total amount of fines recorded in the financial information is 0 euros.

APPENDIX

KPI table

KPI Table – Environment

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Environment					
Energy GHG					
Total Scope 1 GHG emissions	tCO ₂ e	3,331	2,982	3,020	3,138
Total Scope 2 GHG emissions	tCO ₂ e	2,653	2,519	3,177	71
Total Scope 3 GHG emissions	tCO ₂ e	4,155	3,462	3,135	2,631,129
Total gross Scope 3 upstream GHG emissions	tCO ₂ e	4,155	3,462	3,135	100,092
Total gross Scope 3 downstream GHG emissions	tCO ₂ e	0	0	0	2,531,037
Total electricity consumption	kWh	8,401,883	7,960,291	7,721,049	7,652,440
Total energy consumption	MWh	23,751	21,791	23,143	22,965
% of total energy consumption from renewable sources	%	20	21	17	32
Renewable energy consumption	FY	17,303	16,209	14,076	26,382
Waste					
Total weight of hazardous waste	metric tonne	24	24	47	20
Total weight of non-hazardous waste	metric tonne	2,684	2,724	2,870	2,935
Total weight of waste recovered	metric tonne	2,485	2,523	2,679	2,894
% of total waste from company operations diverted from landfills	%	99	99	99	99
Weight of WEEE collected	≈kg	196,745	205,730	209,500	307,361
Weight of EEE placed on the market	≈kg	8,513,727	7,851,271	8,010,763	8,320,515
% of WEEE collected out of total of EEE placed on the market	%	2.31	2.62	2.62	3.69

KPI Table – Environment

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Water					
Total water consumption	megalitres	10	11	11	12
Total weight of reused or recycled water	metric tonne	162.5	162.5	162.5	162.5
Product use					
% of products with information on efficient use to extend product life	%	100	100	100	100
% of products with energy-efficient LED technology	%	100	100	100	100
Product end of life					
% of products with information on proper disposal of product	%	100	100	100	100
% of products designed for easy disassembly, remanufacturing or recycling	%	100	100	100	100
Customer health and safety					
% of products for which detailed information on health and safety issues is provided	%	100	100	100	100
% of products for which health and safety assessment was conducted during product development	%	100	100	100	100
Others					
% of total workforce across all locations who received training (internally or externally) on environmental issues	%	99	99	99	99
% of all operational sites for which environmental risk assessment has been conducted	%	100	100	100	100
% of operational facilities certified to ISO 14001, EMAS or other environmental management standard	%	100	100	100	100

KPI Table – Labour & Human Rights

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Labour & human rights					
Working conditions					
% of employees who receive either additional compensation or time-off compensation for overtime work	%	94.5	94.28	94.08	92.59
% of employees with access to company occupational health and wellness programs (VitaLux)	%	100	100	100	100
% of all employees paid below living wage, including permanent employees and external employees	%	0	0	0	0
% of direct employees included in living wage benchmark analysis	%	0	2.5	100	100
% of direct employees receiving less than living wage	%	0	0	0	0
% of average pay gap of direct employees receiving less than the living wage compared to a living wage benchmark	%	0	0	0	0
Child labour					
% of employees with verified age documentation	%	100	100	100	100
# of confirmed child labour incidents	#	0	0	0	0
% of all operational sites that have been subject to human rights reviews or human rights impact assessments	%	0	0	0	0

KPI Table – Labour & Human Rights

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Health and safety					
Number of days lost due to work-related injuries, fatalities and illnesses	#	159	277	196	178
Number of accidents at work	#	9	13	10	7
% of all operational sites for which an employee health & safety risk assessment has been conducted	%	100	100	100	100
% of total workforce across all locations represented in formal join management-worker health & safety committees	%	100	100	100	100
% of operational facilities certified to ISO 45001 or other labour or human rights management standard	%	100	100	100	100
Diversity and anti-discrimination					
% of workers from minority groups and/or vulnerable workers employed in relation to entire organisation	%	7.7	7.7	7.8	8.1
% of workers from minority groups and/or vulnerable workers in top executive positions (excluding boards of directors)	%	0	0	0	0
% of women employed in relation to entire organisation	%	19.65	19.74	20.02	19.44
% of women in executive positions (excluding boards of directors)	%	4.3	6.31	6.31	5.31
% of women in the Management Board	%	0	0	0	0
% unadjusted gender pay gap (average)	%	13.4	16.4	13.76	14.38
Number of identified discriminations or harassment incidents or corrective actions	#	0	0	0	0

KPI Table – Labour & Human Rights

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Social dialogue					
% of total workforce across all locations covered by formal collective agreements concerning working conditions	%	100	100	100	100
% of total workforce across all locations covered by formally-elected employee representatives (Works Council)	%	99	99	98	99
Career management					
% of total workforce across all locations who received regular performance and career development reviews	%	81.6	84.6	80.33	86.39
% of total workforce across all locations who received career- or skills-related training	%	97.4	93.8	90.1	93.4
# of hours of skills training provided per employee (average)	#	33.1	34.9	38	26
% of total workforce across all locations who received training on diversity, equity and inclusion	%	0	0	0	0

KPI Table – Business Ethics

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Business ethics					
Anti-corruption					
% of employees receiving business ethics training	%	10	14	15	15
# of confirmed corruption incidents	#	0	0	0	0
# of reports related to whistleblower procedure	#	0	0	0	0
Responsible information management					
# of confirmed information security incidents	#	0	0	1	0
% of risky trading partners covered by a due diligence process for corruption or information security	#	n/a	n/a	n/a	n/a
% of all operational sites for which an internal audit/risk assessment concerning business ethics was conducted	%	0	100	100	100
% of all sites with an ethics certification, such as ISO 27001 or ISO 37001	#	0	0	0	0

KPI Table – Sustainable Procurement

TRILUX GmbH & Co. KG – Arnsberg Site	Unit	2022	2023	2024	2025
Sustainable procurement					
% of suppliers that signed Code of Conduct	%	0	49	60	62
% of targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements	%	0	30	68	68
% of targeted suppliers that have gone through a CSR assessment	%	n/a	n/a	n/a	8
% of buyers who have received sustainable procurement training	%	0	50	90	90
% of audited suppliers engaged in corrective actions or capacity building	%	n/a	n/a	n/a	n/a
How many of your suppliers have filled out a CMRT	#	n/a	n/a	n/a	n/a
% of targeted suppliers that have gone through a CSR on-site audit	%	n/a	n/a	n/a	n/a

Legal notice

TRILUX GmbH & Co. KG Sustainability Report 2025

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