Sustainability Report MEKRA Group 2025

This report was prepared based on the ESRS Reporting Standard. As a company, MEKRA is not obliged to prepare an ESRS report, the report was prepared as part of a voluntary reporting Basic data comes from internal sources of the MEKRA Lang Group (as of 01/2026).

Contents

1. Introduction & Statement of the Management Board

Sustainable management is a central component of the long-term corporate strategy and the values of the MEKRA Lang Group. As a family-owned company in the third generation, we have been combining technological innovation with responsibility for the environment, our employees and society for more than 90 years. Sustainability has always been part of our corporate DNA and our philosophy. We, the management board of MEKRA, fully support the concept of sustainability.

This philosophy is reflected both in our buildings, which are carefully integrated into their natural surroundings, and in the operation of a company-owned yet publicly accessible day-care centre, a municipal kindergarten, as well as a public primary school, based on Montessori principles. The company's bus service also contributes to our responsibility towards our employees and the environment. These are just a few examples of long-established measures on sustainability.

Investments in a PV system on our roofs, combined with employee participation options, as well as the use of waste heat from our bending furnaces and injection molding systems, demonstrate the interconnection of all areas of life and business and the creation of sustainable, resource-efficient solutions.

Our products also provide solutions for a sustainable and safe future. All our products actively contribute to safety in road traffic and in the working environment of the machines. Through optimized structures and topology, components meet requirements with optimized use of material resources.

Our mirror replacement systems go even further, the aerodynamic design actively reduces the vehicle's fuel consumption and thus contributes to reducing the CO2 footprint over the entire life of the system.

We are pleased to present this first sustainability report to demonstrate what has already been achieved and where the journey is heading on our path toward a sustainable future.

(Ergersheim, January 2026 – The Management Board)

2. Enterprise Professional

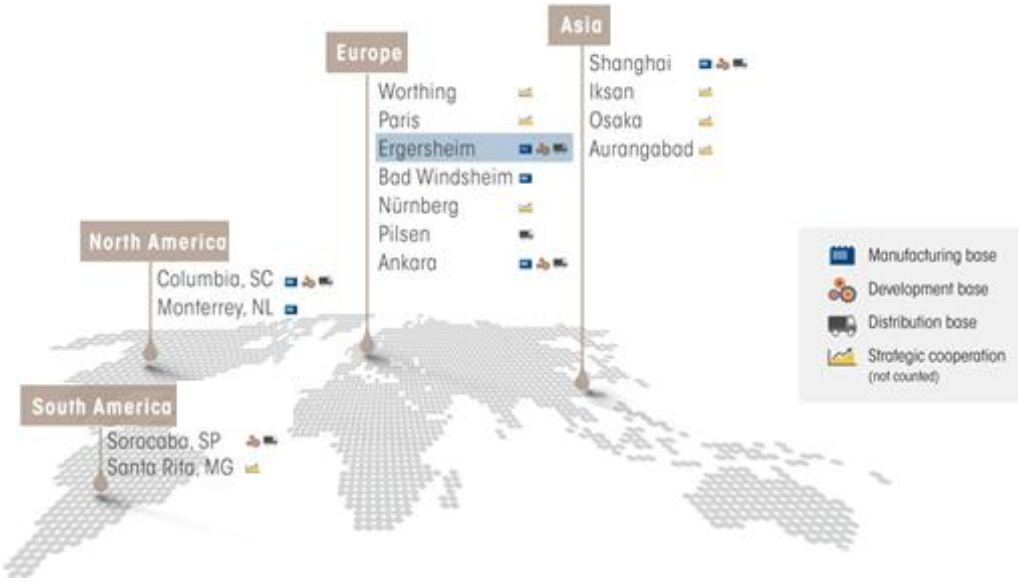
The MEKRA Lang Group is a leading partner in the global commercial vehicle industry for vision systems and indirect vision solutions. From our headquarters in Ergersheim, Middle Franconia, we manage an international network with seven locations worldwide in Germany, the USA, Mexico, Türkiye, China and South Korea. In its core points, this report currently to our German site and where available to the USA and Mexican. Global sites will be included in follow-up reports.

Company	Abbreviation	Location	Employees [number]	MA Share [%]
MEKRA Lang GmbH & Co.KG	MLG	Ergersheim, Germany	1472	66,8 %
Lang Technics GmbH & Co.KG	LTG			
Frieda Lang Haus für Kinder gGmbH	FLH			
MEKRA Lang North America LLC	MLNA	Ridgeway, SC, USA	195	8,9 %
MEKRA Lang Mexico S.de R.L. de C.V.	MLMX	Monterrey, Mexico	322	14,7 %
Shanghai MEKRA Lang Vehicle Mirror Co., Ltd.	SHML	Shanghai, PR China	110	5,0 %
MEKRA Lang Otomotiv Yan Sanayi A.S.	MLT	Ankara, Türkiye	81	3,7 %
MEKRA Lang Korea Co., LTD.	MLK	Iksan, South Korea	9	0,4 %
MEKRA Lang do Brasil LTDA.	MLdB	Sorocaba, Brazil	6	0,3 %
		Total	2195	100%

Source: MEKRA HR Locations – as of 20.01.2026

Turnover Fiscal Year 2025 (global): 402 million euros

Number of production/development sites: 7



a. Core competencies

MEKRA offers complete solutions for indirect vision in the commercial vehicle sector – from classic mirrors and camera monitor systems to sensor-based vision solutions. As one of the pioneers in the field of mirror replacement systems (MCS), we were the first, in 2019, to replace conventional rear-view mirrors in the commercial vehicle segment with approval-compliant digital camera monitor systems.

Historically coming from the production of exterior mirrors, the portfolio has been consistently expanded to include camera systems, electronics and sensor technology. The continuous development of both mirror technology and camera systems makes it possible to further increase safety, efficiency and sustainability in the commercial vehicle sector. Whether mirror, camera-monitor or hybrid systems, MEKRA provides the optimal solution for indirect vision.

b. Philosophy, Values and Codes

Our corporate culture is based on fundamental values and principles that are reflected in our daily actions. Open communication, flat hierarchies and approachability of leadership are just as much a part of this as honesty, trust and people-oriented leadership. Despite the zero-defect principle, we are aware that mistakes happen. Within an open and positive error culture, we use these errors as learning opportunities to continuously improve and to move closer to the zero-defect goal.

Respect for all human rights is not only a legal requirement to us, but an integral part of how we operate and conduct our business.

To ensure that any deviations can be reported at any time, barrier-free and without risk, we have established an independent whistleblower system for years, through which both employees and external parties can report anomalies without barriers and risks.

As a basis and specification, the following guidelines, among others, have been published internally or rolled out along the supply chain:

- Environmental and energy policy
- Code of Conduct for employees
- Human Rights policy
- Supplier Code of Conduct
- Whistleblower system
- Information Security policy

All guidelines are available upon request or published. They are part of internal training and are subject to regular review.

c. Sustainability Management & Organization

The management of MEKRA Lang is reaffirming its commitment to sustainability and corporate responsibility by establishing the "Management Systems & Sustainability" business unit at the beginning of 2025.

Sustainability is thus clearly and transparently anchored in the corporate organization.

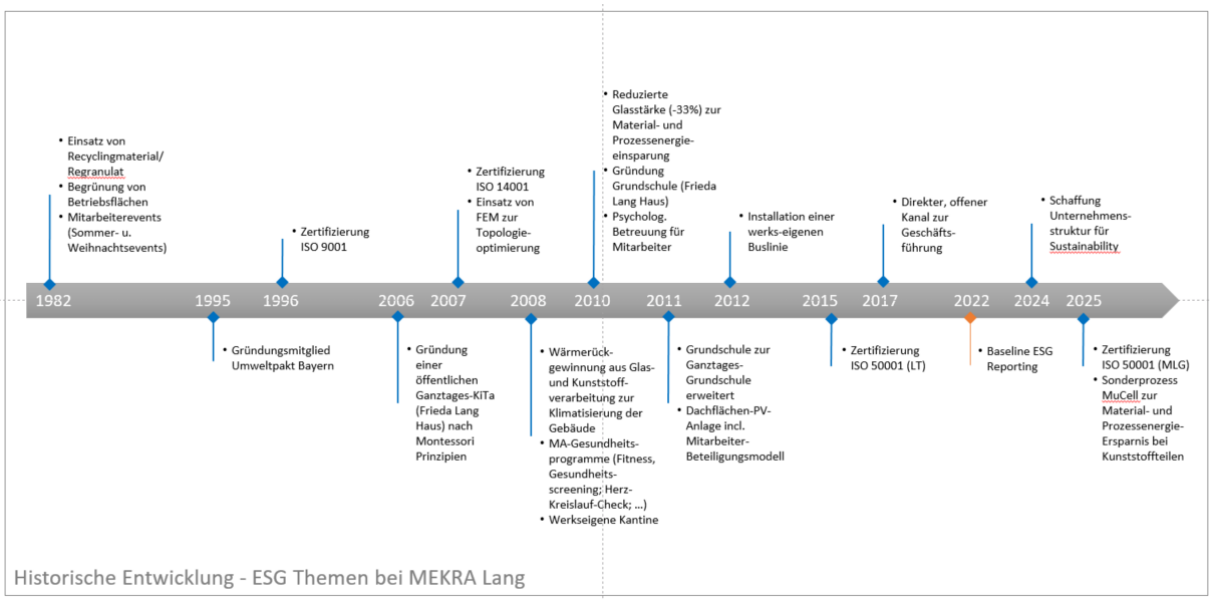
The management holds overall responsibility for environmental, social and governance (ESG) issues and reviews target achievements, risks and measures on a quarterly basis as part of the management review.

Our sustainability strategy is based on clearly defined target values, key figures, responsible roles and a structured improvement process. It is secured by certified management systems (ISO 14001, ISO 50001, IATF 16949), an audit with regard to data and information security (Tisax) and other internal and external audits.

The long-term goal of carbon neutral production by 2040 (Scope 1 & 2) has been strategically decided and is bindingly anchored in the corporate goals.

The gradual integration of the value chain (Scope 3) has been taking place step by step since the end of 2024.

Historical development of ESG topics at MEKRA



Source: MEKRA internal – as of 01/2026

3. Materiality Analysis (DMA)

In order to determine the material sustainability issues, a double materiality analysis was carried out in 2025. A stakeholder survey, an internal workshop and various online research served as the basis for the evaluation of the material topics.

Inside-Out Perspective

As part of the Inside-Out assessment, our influence as MEKRA on sustainability issues was assessed. The following topics were identified as material

(Representation for score > 15 (complete table, see attachments)):

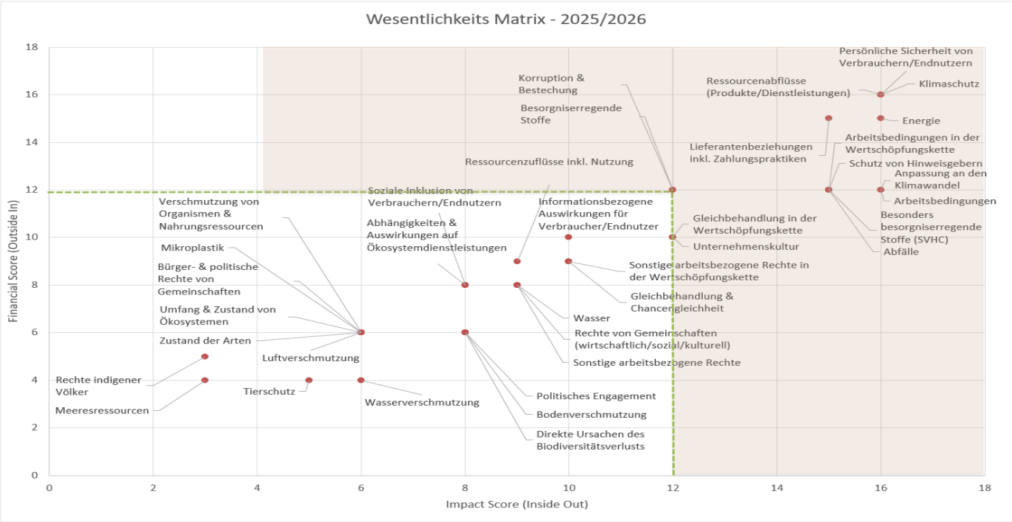
- Climate protection (Scope 1-3 emissions) (ESRS E1-2)
- Energy (ESRS E1-3)
- Handling of Substances of Concern (SVHC) (ESRS E2-6)
- Resource Runoff / Recycling (ESRS E5-2)
- Working Conditions (Health, Safety, Secure Employment) (ESRS S1-1)
- Working Conditions in the Value Chain (ESRS S2-1)
- Personal safety of consumers/end-users (ESRS S4-2)
- Protection of whistleblowers (ESRS-G1-2)
- Supplier Relations (G1-5)

Outside-In Perspective

In addition to the points mentioned, the outside-in perspective adds the following point:

- Resource inflows incl. utilization (ESRS5-1)

Materiality matrix



Source: MEKRA internal - Status: 12/2025

4. Environment

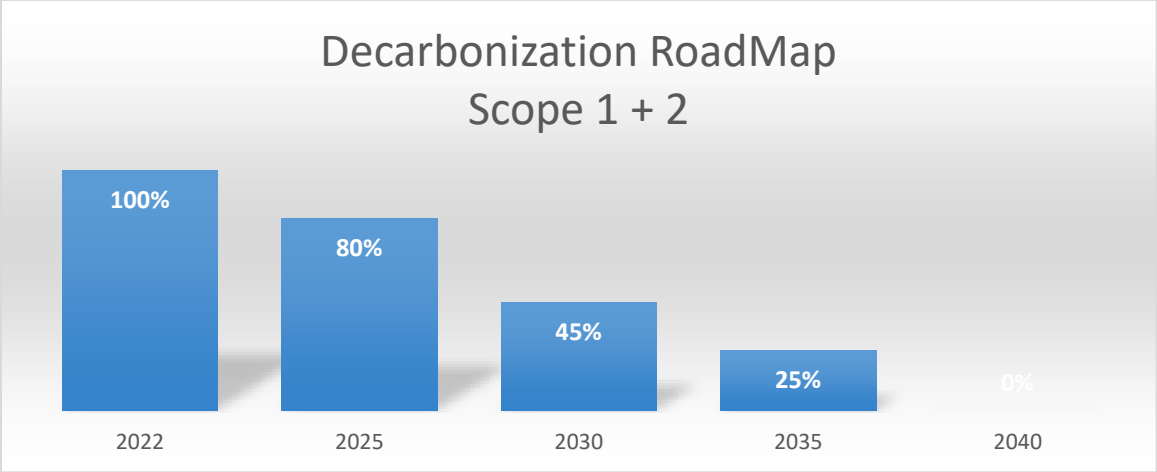
MEKRA is committed to reducing its CO2 footprint and is pursuing the goal of carbon neutral production by 2040. To achieve this goal, successive measures are being implemented in the areas of energy, materials, processes and supply chain.

One of the measures is certification according to ISO 14001 (environmental management) and ISO 50001 (energy management), which ensure systematic compliance with relevant environmental and energy standards. This includes regular audits, continuous improvement processes and the involvement of employees in environmental and energy projects.

Specific goals are:

- Carbon neutral production (Scope 1+2) by 2040.
- 100% carbon neutral electricity for our German site by the end of 2027
- Continuous reduction of energy intensity to revenue
- Continuous reduction of the use of resources and waste generation

An annual review of the achievement of goals is carried out as part of audits and is reported as part of the management review.



a. Climate Strategy & Energy Consumption

Regarding the sustainability points defined as material, MEKRA takes multi-layered measures.

For many years, we have been using waste heat generated during glass finishing processes and regranulating plastic waste for reuse to continuously enhance material and energy efficiency. These measures contribute to reducing resource consumption and lowering the CO_2 footprint at our production sites.

Over the past two years, energy monitoring at MEKRA has been intensified, the metering concept was optimized and both energy consumption and the composition of purchased energy were analyzed in greater depth.

This made a significant contribution to our ISO 50001 certification in 2025.

As a result of these measures, the major energy consumers were identified, and energy consumption was already reduced in 2025 through individual actions.

As a result of these measures, energy and CO_2 data for Scope1 and Scope2 are now systematically recorded and evaluated.

In 2025, CO_2e savings amount to 16% per k€ of revenue compared to the base year 2022. (ESRS E1-2; ESRS E1-3)

MEKRA sees the challenges of climate change as a task that safeguards the future and consistently integrates climate protection and energy efficiency into its corporate strategy. Our approach is based on three pillars: adaptation to climate change, reduction of greenhouse gas emissions and sustainable energy use.

b. Adaptation to climate change

The increasing frequency of extreme weather events and changing climatic conditions requires a robust and resilient organization. MEKRA relies on:

Supply chain resilience: We assess climate-related risks in our global supply chain and develop strategies to secure critical components. (ESRS E1-1)

Site and production security: Investments in building structure and emergency response plans ensure that our sites remain operational even under extreme weather conditions.

For this purpose, a climate risk and vulnerability assessment was initiated in 2025 in cooperation with an external service provider. Initial findings indicate that the German site shows a comparatively low level of climate-related risks, while the supply chain and, in particular, the sites in Mexico and China, require further in-depth analysis. The results are expected to be available in the second quarter and will serve as the basis for future resilience measures. (ESRS E1-1)

MEKRA pursues the goal of continuously reducing its own CO_2 emissions. These include:

Increased efficiency in production: By using modern technologies and optimized processes, we reduce energy consumption per produced part. This is achieved, among other measures, through the implementation of a new manufacturing process for the physical foaming of plastic components and by converting a bending furnace from gas-fired to electric heating. (ESRS E1-2; ESRS E1-3)

Mobility concepts: Business travel is increasingly being replaced by digital solutions to reduce emissions. Emissions resulting from individual employee commuting are substantially reduced by a company-run bus service. A high proportion of remote work further supports significant reductions. (ESRS E1-2; ESRS E1-3)

Energy management systems: Intelligent control and monitoring solutions reduce energy consumption and identify further savings potential. (ESRS E1-2; ESRS E1-3)

Renewable energies: Electricity is the main energy source in our company. By end of 2027, we expect to purchase 100% carbon neutral electricity. (ESRS E1-2; ESRS E1-3)

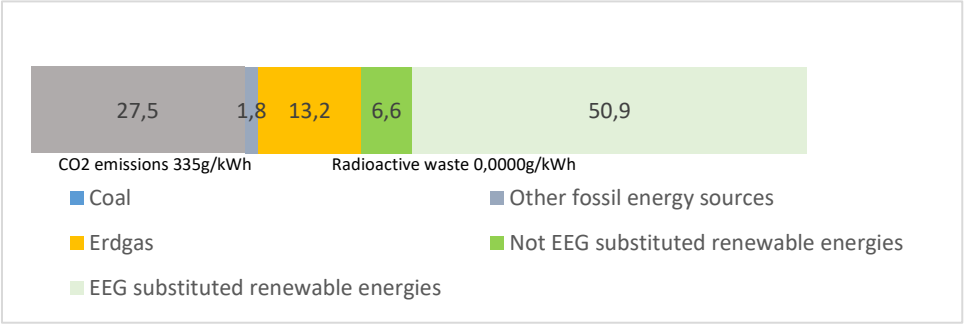
Energy consumption						
	MLG+LTG				MLMX	MLNA
Energy sources	Energy [MWh]		CO2 equivalent [t CO2e]		Energy [MWh]	Energy [MWh]
	2022	2025	2022	2025	2025	2025
Total	24.823	21.441	7.100	6.825	588	2852
Electricity	19.504	15.894	5.500	5.325	253	-
Heating oil	3.320	3.497	1.043	932	420	-
Gas	643	759	128	159		-
Diesel	1355,6	1291	429	409		-

Source: MEKRA Energy Management EM – as of 01/2026

Energy intensity per k€ turnover & share of renewable energy (Scope1)					
	MLG+LTG			MLMX	MLNA
Reference year	2022	2025	Reduction [%]	2025	2025
Energy to revenue [MWh / k€]	0,125	0,092	26,3	-	-
Emissions to revenue [t CO2e / k€]	0,036	0,030	16,0	-	-
Share of renewable energy [%]	58,7	57,5	-1,2%	0	0

Source: MEKRA Energy Management EM – as of 01/2026

Energy mix – German site:



Source: Energy producer WSW – as of 01/2026

At our German site, MEKRA sources electricity from a single provider. The current electricity mix is shown above. Due to a change of energy supplier between 2022 and 2025, the energy mix has changed, resulting in a lower share of renewable energy. The CO_2 savings achieved were realized through more efficient energy use and energy-saving measures.

Reduction measures for 2026:

- Efficiency projects (compressed air, production plants, lighting), further analysis and optimization of load management,
- Increase of carbon neutral electricity to an expected 70% share of the Mexico site through the commissioning of the solar plants in 2026
- Supplier dialogue on CO_2 data.
- Increasing use of electric and hybrid vehicles in the company fleet

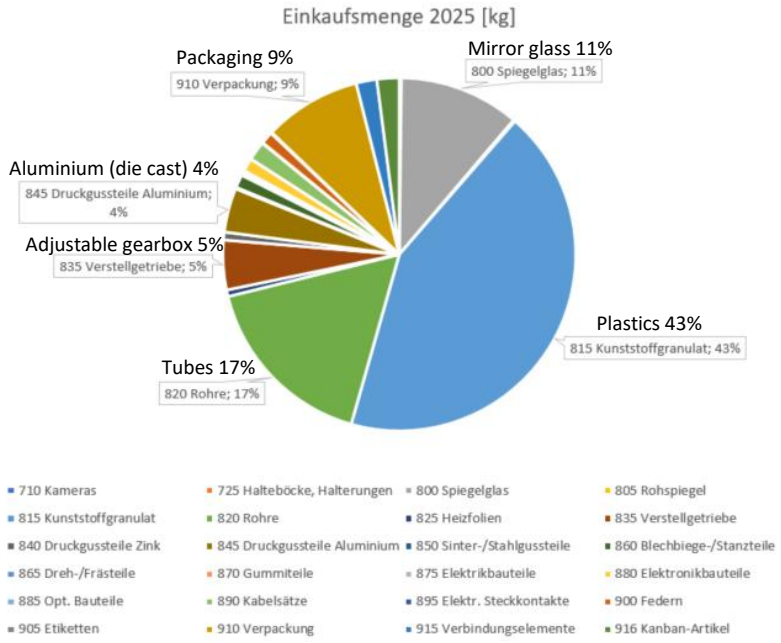
Source: MEKRA Lang - Energy Management – as of 01/2026

c. Raw Material Resources, Chemicals & Waste

Through the use of topology-optimized structures, material resources and process-related energy consumption are kept at a low level. Waste from glass, steel and aluminium is recycled almost entirely, while plastic waste from the core materials ASA, ABS, PC and PA is regranulated by type and thus reintegrated into the standard material cycle.

Initial Product Carbon Footprint (PCF) calculations for mirrors and camera systems have been carried out. Further in-depth work on this topic was initiated as part of a master's thesis. At present PCF data for purchased parts are still largely derived from official databases. The process of requesting product-specific PCF values has been initiated through the purchasing department.

Material Usage – Distribution (MLG):



Source: MEKRA Lang – SAP/QlikSense – as of 01/2026

d. Water Resources

At MEKRA Lang, water is primarily used in the following areas:

- Sanitary areas
- Cooling and cleaning processes (closed circuits)

MEKRA Lang does not operate any water-intensive core processes and does not extract water directly from surface or groundwater resources. All water is sourced exclusively from municipal suppliers. Wastewater is treated and discharged in accordance with the applicable legal requirements.

Water consumption is regularly recorded and evaluated in relation to sales. Any deviations are systematically analyzed and result in targeted measures.

Measures to reduce water consumption include:

- Installation of water consumption metering points and monitoring via the energy management cockpit
- Optimization of cleaning processes (for cooling circuit and glass cleaning bath)
- Raising employee awareness with regard to water efficiency
- Regular inspection of technical systems to detect leaks and improve efficiency

Currently, the sites in Germany and the USA are located in regions without identified water stress risks. The water stress analysis indicates a higher risk for the site in Mexico. However, as water use at this location is primarily related to sanitary facilities and the cooling circuits of the injection-molding operations, the overall water risk is assessed as low.

e. Emission (Air, Sound)

MEKRA operates production and development sites in which air-relevant emissions arise primarily from heat generation (heating), thermal production processes (glass bending, injection molding) and logistic activities.

To minimize potential air pollution, the following principles are applied:

- Use of modern, energy-efficient systems (all bending furnaces are electrically operated)
- Substitution of emission-intensive processes wherever technically feasible
- Preventive maintenance and regular inspection of all relevant systems
- Noise monitoring in critical production areas

Emissions from combustion and manufacturing processes are subject to statutory requirements and are monitored within the framework of official permits and approvals. Limit values for NO_x, CO, SO_x and particulate matter are complied with and verified by external authorities.

Through the conversion from gas-fired to electric systems, the increasing share of renewable energy sources, and the implementation of efficiency measures, the indirect contribution to air pollution has been continuously reduced.

Noise emissions are regularly measured in critical areas and remain within the permissible range.

MEKRA Lang currently does not record any material VOC emissions, as predominantly closed production processes and solvent-free materials are used. (ESRS E2-4; E2-5)

f. Construction Biodiversity and Infrastructure

Since its foundation, MEKRA has attached great importance to environmentally responsible management, building in harmony with nature and the local environment, and the careful use of natural resources. Environmental and energy-related aspects are integral to site development and investment decisions. Relevant measures include planting open spaces with local flora and woody plants, renaturation of fallow land (e.g. bee meadows) and the minimization of land sealing, for example through the use of grid stones in parking areas.

g. Customer Health & Safety

The safety of consumers and end users has been a core element of MEKRA's product responsibility since the very beginning. Our systems are designed to actively contribute to increased safety in road traffic and working environments. In particular, risks arising from blind spots and non-visible areas are significantly reduced, thereby lowering accident risks and enhancing both occupational safety and road safety. MEKRA's products are developed in accordance with defined functional safety specifications (ISO 26262). Comprehensive risk analyses, validations and field tests, as well as mandatory type approvals by the German Federal Motor Transport Authority (KBA), ensure that only safe and robust products are placed on the market. Product safety Is further supported by regular requalification activities and external audits. In the event that deviations or errors occur, established complaint management and analysis processes are applied. Clearly defined recall procedures ensure effective action and derive in measures for improvement and continuous development. (ESRS S4-1)

h. Key figures

Use of resources (water) and waste quantities						
	Unit	**MLG+LTG**		**Change**	**MLMX**	**MLNA**
		2022	**2025**		**2025**	**2025**
Waste quantities					**Waste quantities**	
Plastic	t	55,06	38,88	-29,4%	2,1	-
Steel	t	83,08	61,12	-26,4%	1,8	27,6
Aluminium	t	8,69	9,07	4,4%	-	-
Glass (flat glass and mirror glass)	t	2125,8	1730,72	-18,6%	5,5	-
Residual waste	t	214,49	209,72	-2,2%	2,6	377,4
Water consumption	m^3	6155	10000	62,5%	135	2452,6
Water consumption to sales	m^3/k€	0,031	0,043	39,1%	-	-

Source: MEKRA Environmental Management – as of 01/2026;

i. Measures

Efficiency projects (compressed air, production plants, lighting) as well as further analyses and optimization of load management - expected savings: 5%.

Purchase of a higher share of carbon neutral electricity (resulting approx. 80% green electricity) – expected savings: > 25%.

Supplier dialogue on CO_2 data – expected result: availability of specific CO_2 data for products and the supply chain.

Increasing use of electric and hybrid vehicles in the company fleet – expectation: insights into range, operating behavior and required charging infrastructure.

5. Products & Innovations

At MEKRA, sustainability begins with the development of products and processes.

The focus is on resource-efficient product design as well as robustness and repairability. In this way, we ensure many years of safe use of components even in demanding operating environments.

a. Eco-Design Principles

As part of the development of our systems, both mirrors and camera systems, we follow eco-design principles. These include durability, modular designs, a reduced variety of materials and the avoidance of composite systems as key development criteria. Material use is minimized through topology optimization (optimization of wall thickness and structures) both for diecast and injection-molded components as well as for glass thicknesses.

Furthermore, in more than 99% of cases, thermoplastics are used instead of cross-linked systems, enabling material recycling of plastics. In the development of camera systems, we promote the use of robust and energy-efficient electronics, that are designed to last for the vehicle lifetime without replacement. These systems are also modular in design, allowing plastic, metal and electronic boards to be easily dismantled for material separation.

Substance data exists for all materials used, and the IMDS system is applied during development to verify SVHC and REACH conformity. Other substance groups, such as conflict minerals and rare earths, are likewise analyzed and documented using this methodology. (ESRS E2-5; ESRS E2-6; ESRS E5-1; ESRS E5-2; ESRS E5-3)

b. R&D Focus

In coordination with our customers, we develop both mirrors and camera/monitor systems using robust housing materials and well-designed spare parts concepts. Repairs are generally straightforward and can usually be carried out in the field even by laypersons.

The use of substances of concern is avoided and, in cooperation with suppliers, the use of alternative substances is actively pursued.

The development of sustainable solutions does not only relate to the products themselves, but packaging solutions are also designed to conserve resources. For large-scale projects, returnable packaging is generally used. Some of these are foldable and reduce the volume during empty transport to a minimum. (ESRS E2-5; ESRS E2-6; ESRS S4-2)

c. Lifecycle perspective

A life-cycle-wide (cradle to grave) assessment of our systems shows that we already place emphasis on efficient material use during the development phase. By means of FEM analyses and durability tests, systems are designed at an early stage for minimal resource input. At present, standard materials are predominantly used. Through market analyses and qualification testing, the use of materials lower in CO_2 is being pursued increasingly. Initial implemented measures include the use of mass-balanced plastics in a new project and the application of a physical foaming process (MuCell) to achieve material savings through a foamed structure without loss of performance.

During the use phase, our systems make an important contribution to active safety in road traffic and in working environments. At the same time, their aerodynamic properties and their market-leading lowest weight sustainably reduce fuel consumption. The usage phase of our systems generally corresponds to the entire service life of the vehicle (often more than 10 years). Thanks to their high robustness and durability, it is ensured over this period that no additional resources need to be expended for replacement or repair.

In the end-of-life phase, components can be easily dismantled and separated by material type without the need for special knowledge or special tools, a standardized material labeling is applied to all components. For vehicle parts, there are currently no closed material loops for returning materials to the material cycle, which represents a challenge for MEKRA, OEMs and policymakers. (ESRS E1-3; ESRS E5-1; ESRS E5-2)

6. Social (Labor & Human Rights)

MEKRA Lang assumes responsibility for its employees and for the social environment at its sites. Health, safety, further training and family-friendliness are core elements of the company's human resources policy. Equal opportunities, anti-discrimination and international teams are likewise fundamental principles of our organization. These values are reflected both in our leadership principles and in our Code of Conduct. (ESRS S1-S4)

a. Working conditions

To promote health and well-being, the company offers various programs such as health days, health checks, psychological consultation hours and workplace massage services. These measures are complemented by regular occupational safety briefings and ergonomically designed workplaces.

For our apprentices, a range of activities is offered, including workshops such as "Democracy Workshop" and "Teamwork".

MEKRA has established corresponding policies for occupational health and safety, with responsibilities clearly assigned and communicated.

The objective is to create a safe working environment and to continuously reduce both the number and severity of accidents, with the long-term goal of achieving zero accidents.

Preventive measures include training sessions, workplace inspections, some conducted jointly with insurance providers and the statutory accident insurance institutions (BG), as well as risk assessments. Guidance regarding the personal protective equipment (PPE) and access to appropriate protective clothing and equipment is ensured at all workplaces.

In the event of accidents or reports of safety- or health-related incidents, an analysis is carried out, and sustainable corrective measures are initiated.

b. Employees

Regular works meetings as well as dedicated consultation hours held by the management for all employees promote transparency and open dialogue. This enables concerns to be addressed at an early stage and improvements to be jointly developed.

In terms of renumeration, MEKRA structurally aligns with the currently applicable ERA collective agreement pay scale. Salary groups are clearly defined and assigned to the respective functions and roles. As a result, the remuneration system is designed to be transparent, comprehensible and gender neutral.

A wide range of measures is implemented to support the continuous training and development of employees. The annual employee appraisal interview and the annual performance assessment (LBU) serve as the basis for individual employee development plans. Depending on the respective requirement profile and personal interests, specific training measures are planned within the framework of the annual training plan or internal training courses from the annually updated training brochure are utilized.

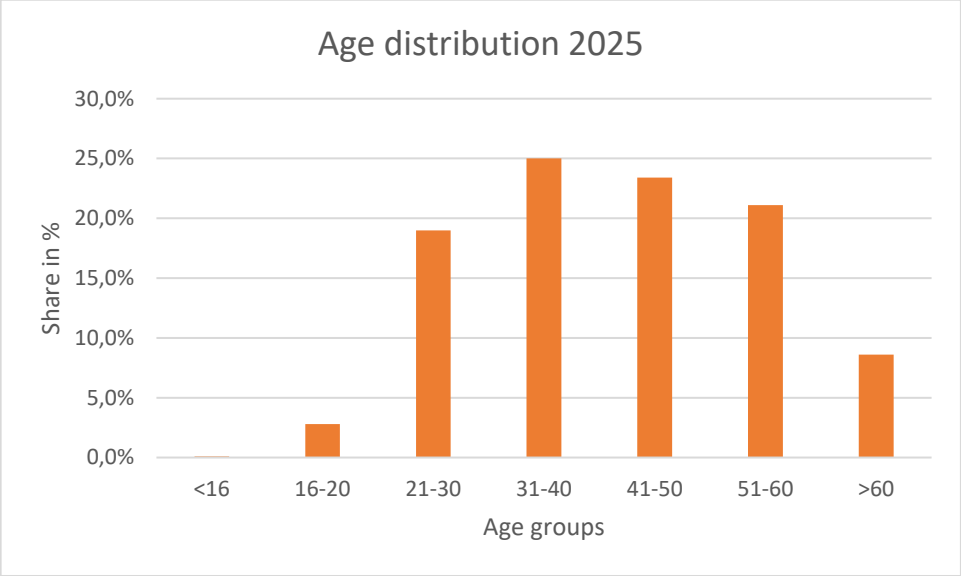
The effectiveness of training and further education measures is subsequently reviewed by the HR department in cooperation with the respective supervisors.

c. Key figures

	Key figures – Employees and social affairs (ESRS S1-S4)				
Key figure	**Unit**	**MLG**	**MLNA**	**MLMX**	**Comment**
Number of employees	[Number of persons]	1472	195	322	
Proportion of temporary workers	[%]	5,84	13,3	0	
Part-time quota	[%]	14,47	-	-	Contract < 37.5 h/week
Apprenticeship quota MLG	[%]	3,21	-	-	Deadline October
Apprenticeship quota LT	[%]	4,29	-	-	Deadline October
Proportion of women in management	[%]	23	6	-	From team leadership function
Proportion of employees with disabilities	[%]	4,35	-	-	
Number of nationalities in the company	[Quantity]	45	-	-	
Avg. Training hours per employee	Hrs/MA	1,76	-	-	Departmental training may not be included
Accident frequency	[Accidents/ million hours]	12,7	5,17	6,36	Analysis of the causes via Occupational Safety Department
Accident TIFR	Hrs / 1st million hrs	-	1,03	1,31	
Fluktuation	[%]	17,2	3	-	
Sickness rate	[%]	8,5	1,7	0,26	

Source: MEKRA HR and Occupational Safety – as of 01/2026

Age structure in the company:



Source: MEKRA HR – as of 01/2026

d. Social commitment

As a family-owned company, we have always been conscious of our responsibility towards society.

The provision of holiday and public holiday childcare of our employees reflects this commitment, as does the establishment of a public, municipal kindergarten (Frieda Lang Haus, including nursery care and full-day childcare based on Montessori principles) as well as a primary school. Through these activities, we not only support society, but also take on a concrete responsibility that would otherwise lie with the municipality. In addition, MEKRA Lang has supported the workshops of Lebenshilfe for many years and maintains a strong and trust-based partnership. Furthermore, refugees are supported through active assistance, the provision of jobs and company housing. In this way, integration is put into practice, and a tangible contribution is made to social responsibility.

MEKRA is a premium and youth partner of the football club SpVgg Greuther Fürth, with particular focus on the promotion of young people. In addition, MEKRA promotes regional cultural events and, in some cases, provides its own facilities, including the necessary infrastructure.

Regional aid organizations, such as the voluntary fire brigade, which was represented with an exhibition stand at the annual summer festival, are regularly involved.

Since the beginning of 2026, MEKRA has also been providing a base for an emergency ambulance operated by the Bavarian Red Cross (BRK), including the full crew, serving the regions of Ansbach and Neustadt/Aisch in order to improve medical care in the rural district. Collecting and donation campaigns, for example for a regional children's hospital or school construction projects in Tibet, are further activities through which MEKRA assumes social responsibility and gives back part of its success to society.

As a founding member of the Bavarian Environmental Pact (Umweltpakt Bayern), MEKRA assumes responsibility for society both regionally and beyond. (ESRS S1-1; ESRS S1-2; ESRS S1-3)

7. Supply Chain & Sustainable Procurement

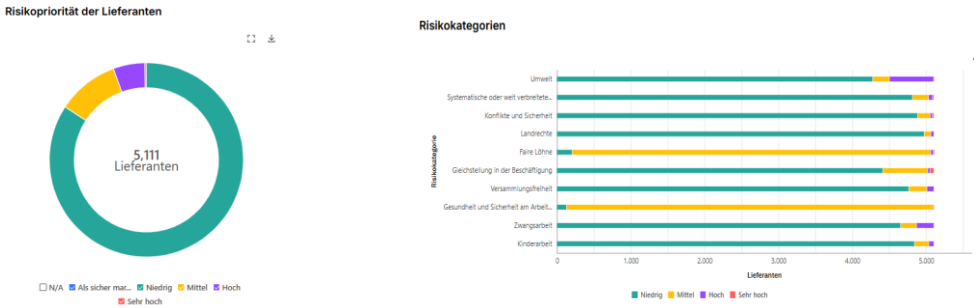
a. Systematics

Supplier selection is carried out by a multidisciplinary team from procurement, engineering and quality. Prior to supplier nomination, an on-site potential analysis in accordance with VDA 6.3 is conducted.

During the on-site audit, attention is already paid to any indications of sustainability compliance issues.

Each supplier receives the Supplier Code of Conduct for acknowledgement and confirmation.

A risk assessment of all suppliers in compliance with the German Supply Chain Due Diligence Act (LkSG) is carried out using the Sustainability Cockpit tool by Daato, which has been in use since 2024. As a large proportion of materials for global locations is procured via purchasing in Ergersheim, this risk analysis also covers suppliers for the locations in the USA, Mexico and Türkiye.



Quelle: Daato Sustainability Cockpit – LkSG Tool – Stand 25.01.2026

b. Employees in the value chain

The rejection of child labor, forced labor and unfair renumeration, as well as the right to freedom of expression and assembly are required throughout the value chain and are part of our Supplier Code of Conduct.

In the event of irregularities, employees within the value chain are also free to use the MEKRA complaint channel.

c. Key figures

Whistleblower value chain incidents	0
Degree of distribution Supplier CoC	>90%
Recognition level CoC	Deadline still open
Level of feedback self-assessments for high-risk suppliers	Roll-out in Q2/2026

8. Governance & Ethics

ESG topics are firmly embedded in the corporate strategy and are systematically integrated into planning and management processes.

MEKRA regards governance as the foundation for an effective sustainability strategy. Our structures and processes are designed to meet the requirements of the ESRS (European Sustainability Reporting Standards) and to ensure transparent and auditable management.

a. Strategic anchoring

At the beginning of 2025, a dedicated ESG department was established to coordinate sustainability topics and closely link them with relevant specialist departments.

ESG key performance indicators have been integrated into management reporting, allowing progress and target achievement to be regularly monitored and discussed at management level. This strengthens transparency, controllability and accountability for sustainability within the company.

In preparation for future climate-related requirements, MEKRA Lang has commenced a climate risk and vulnerability analysis. Based on the results, measures to adapt to climate risks and to strengthen resilience will be derived.

The status of various sustainability topics is reported to the executive management on a quarterly basis as part of the management review.

Excerpt from Management Review Q3/2025:

Management-Review Q3/2025 (MLG)					
	Indicator	**Unit**	**Target 2025**	**IS 2025**	**Trend**
Integrated management system	Waste costs	[% of sales]	0,05	0,02	↘
	Waste volume	[kg/€ turnover]	3,5	2,87	↘
	Environmental deviation ***with harmful environmental impact***	Quantity	0	0	→
	Audits environment planning	[%]	100	100	→
	Work accidents	[Accidents / 1 mil working hours]	9,5	12,7	→
	Total energy demand to revenue	[kWh / €]	0,077	0,066	↘
	Total energy cost to revenue	[%]	2	1,2	↘
	Electricity demand to revenue	[kWh/€]	0,051	0,045	↘
	Electricity cost to revenue	[%]	1,27	1,02	↘
	Energy demand relative to production volume	[kWh/pc.]	5,29	4,57	↘
	Electricity demand relative to production volume	[kWh/pc.]	3,40	3,13	↘
	Energy demand auxiliary processes	[kWh/pc.]	1,29	0,80	↘
	Electricity demand auxiliary processes	[kWh/pc.]	0,57	0,42	↘
	Audit fulfillment rate	[%]	85	94	→
	Audits quality planning	[%]	98	79	↘
	Product safety incidents	Quantity	0	0	→

Source: MEKRA Management review – Booth 11/2025

b. Guidelines

- Environmental and energy policy
- Sustainability policy
- Human Rights policy
- MEKRA leadership culture
- Code of Conduct for employees
- Supplier Code of Conduct
- Information Security management system

c. Whistleblower channel

To report potential violations of our Code of Conduct or of a general nature, an independent complaints channel has been in place for more than two years. Low-threshold and anonymous access to this channel is available for both employees and external parties. The channel is monitored by an independent third party. At the time of reporting, no complaints or notices had been submitted via this channel.

d. Training

Codes of conduct and guidance regarding sustainability, occupational health and safety, and data security are part of the annual mandatory training. Participation rates are monitored and are above > 90%.

e. Data and information security

In addition to the IT information security policy, further measures are implemented to ensure data security and maximize protection against cyberattacks. Alongside mandatory training, employees are required to participate in a data and IT security training program. Up-to-date training content is continuously distributed via the "KnowBe4" tool, and employees are required to complete the assigned modules. The completion rate is monitored and, if necessary, measures are initiated to ensure compliance.

In addition, penetration tests are carried out by independent service providers.

f. Key figures

Coverage rate IT basic training	>98%
Coverage rate total trainings	>91%
IT security incidents	1 (stolen smartphone; device blocked, no subsequent damage)

Source: IT training tool KnowB4 – as of 01/2026

9. Risk management

As part of a risk-based approach, risk assessments are carried out at different levels.

On the one hand, certifications (ISO 14001, ISO 50001, IATF 16949, TISAX) and the associated external audits serve to minimize risk. On the other hand, workshops and measures such as the ongoing, externally moderated climate risk and vulnerability analysis have been initiated, enabling the identification of risks and the definition of mitigation measures. In addition, the materiality analysis is updated at least every two years, which further supports effective risk identification and management.

Certificate Standard	Location					
	MLG	EN	MLNA	MLMX	MLT	SHML
ISO 9001	x	x	x	x	x	x
IATF 16949	x		x	x	x	x
ISO 14001	x	x	x		x	x
ISO 50001	x	x				
ISO 45001						x
TISAX	x					

Overview: Site certificates – Source: ConSense – as of 01/2026

10. Targets 2026 et seq.

Topic	Year		
	2026	2030	2040
Share of carbon neutral electricity	80%	100%	100%
Reduction of energy intensity	10%	20%	tbd
Use of CO_2-reduced raw materials (plastics)	5%	20%	100%
CO_2 data from suppliers (Scope 1+2)	80%	100%	
CO_2 data from purchased products (Scope3)	80%	100%	
Reduction of work accidents	20%	80%	
Acceptance of supplier CoC	>50%	>90%	100%
Response rate self-assessment of high-risk suppliers	50%	>90%	
EcoVadis rating	>75%	>90%	
Internal training volume (hours/employee)	+50%	+100%	
Optimization of energy consumption through load management	5%	10%	tbd

11. Annex

- Organizational chart including Sustainability (management systems)
- Code of Conduct for employees
- Supplier Code of Conduct
- Human Rights policy
- Environmental policy
- Energy policy
- Sustainability policy
- MEKRA Leadership Culture
- Occupational Health and Safety Directive
- Water stress analysis
- Materiality matrix
- KPI Overview