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KLINGER
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SUSTAINABILITY STATEMENT #3

Building up Sustainability step by step

Omnibus Directive

Major Changes in EU Sustainability Rules affecting:

- **CSRD** – SUSTAINABILITY REPORTING
- **CSDDD** – SUPPLY CHAIN DIRECTIVE
- **EU TAXONOMY** – CLASSIFICATION OF CAPITAL FLOWS

Summary of Significant Changes in the KLINGER Group

» Due to its size, the KLINGER Group is subject to certain reporting requirements.

» The obligation to report on sustainability starts in 2028, based on data collected in 2027.

» Audit: Limited assurance remains mandatory; reasonable assurance is no longer required.

» The Sustainability Report will continue to be an integral part of the Group's annual financial report.

» Dual materiality remains an important part of reporting requirements and must be maintained.

» Under the revised CSDDD, due diligence obligations are now limited to Tier 1 suppliers – i.e., direct business partners only.

» The KLINGER Group (and its subsidiaries) is subject to the EU taxonomy. This now focuses more on the important topics and uses simpler rules to increase comprehensibility.

Focus KLINGER Group

The KLINGER Group will continue on this path with the goal of a sustainable positioning of the group for the future.