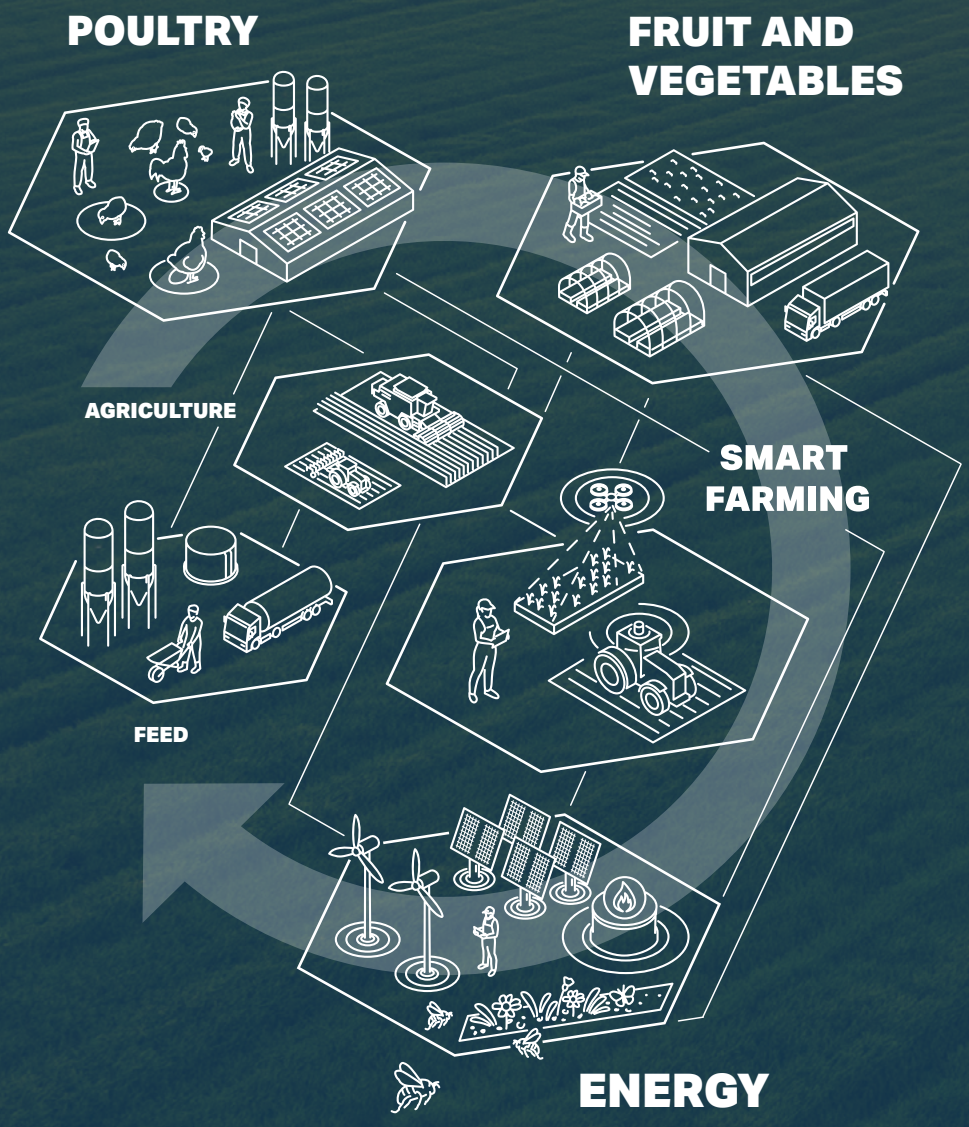
SUSTAINABILITY REPORT 2025

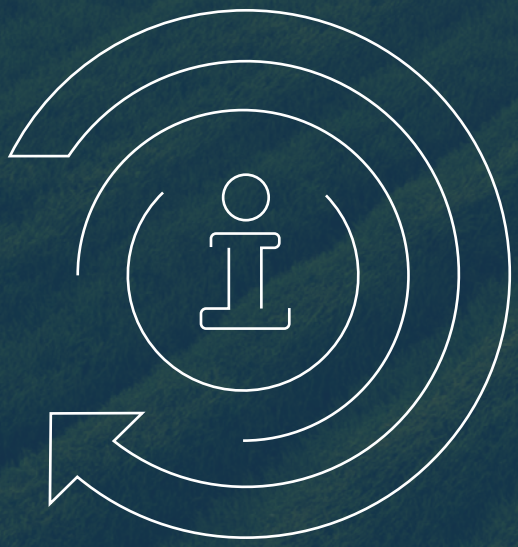
WIMEX GROUP



The report reflects the Wimex Group's commitment to sustainability and aims to present our activities in a transparent format.

TABLE OF CONTENTS

INTRODUCTION



FOREWORD

Mr Wagner, 2025 is a special year for the Wimex Group, as it marks the 40th anniversary of the family business. What can we expect from the next 40 years?

First of all, I would like to thank all the people who have been with our company for many years. My special thanks go to our employees for their daily commitment, to my fellow managing directors for their continuity and reliability, and to our business partners and customers for their trust. The strength of our company and its organic, healthy development is based on our long-standing and loyal relationships. We have never rested on our laurels but have continuously driven growth forward. At the same time, we have diversified our business areas to seize opportunities and actively counter risks. In the next 40 years, we will see further positive development of the Wimex Group, hopefully accompanied by strong family-oriented leadership. The course has been set, and the future will bring new opportunities and challenges. Today, we see a Group that is responding positively to structural change and providing answers to the demands placed on us by the environment, society and the economy.

How do you see the company positioned for the future, and what role does sustainability play in your long-term corporate strategy?

As an agricultural company, we are clearly feeling the effects of climate change in our daily work. There is no question that sustainability continues to gain importance – even if the topic may currently be attracting less political attention. Over the past four decades, we have repeatedly proven that we can deal with challenges, and we will continue to do so. This requires foresight to better account for the indirect costs that arise. In our industry, with its comparatively small margins, covering the production costs of the individual business areas is no longer enough to remain competitive in the long term. In the current inflationary environment, we must do more than just focus on higher margins. We need to adjust our overall strategy, but this must not jeopardise our short-term competitive position.

”The strength of our company and its organic, healthy development is based on our long standing and loyal relationships.“

This requires perseverance, because as a company, we are in a marathon, not a sprint. With the establishment of the Energy division, we have made a strategic decision that will enable us to achieve some of our sustainability goals, remain competitive and even gain long-term competitive advantages.

How do you promote a corporate culture in which economic success goes hand in hand with environmental and social responsibility?

As a company, we are in a phase of transformation that is strengthening our internal structure. This process is happening gradually and takes time. It is important to get our employees on board, explain our decisions in a way that is easy to understand and actively involve them. Through transparency and fact-based decision-making, we can make it clear to our employees that seemingly different goals are compatible. To this end, it is particularly important to make economic, ecological and social factors tangible and make them available to the workforce as decision-making aids. We want to empower them to make even better independent decisions. This will strengthen their identification with the decisions made and, at the same time, promote a feeling of being part of the success.

What were the most important milestones and personal highlights for you over the past two financial years?

I am delighted with the measurable progress we have made towards our sustainability goals. It is encouraging to see the impact our initiatives are having, for example, through the substitution of primary energy, which significantly reduces our emissions. Our transformation measures are also having a noticeable effect with the introduction of an integrated management system, the Balanced Scorecards and KPI pyramids. In future, these will be gradually expanded to include sustainability aspects. The upcoming reporting requirement in the group management report is also a significant milestone that has further consolidated internal awareness and acceptance of sustainability.

”I am delighted with the measurable progress we have made towards our sustainability goals. It is encouraging to see the impact our initiatives are having, for example, through the substitution of primary energy, which significantly reduces our emissions.“

This is already the fifth sustainability report from the Wimex Group, and this time it is in a new format and according to a new reporting standard. What prompted this change, and what added value do you hope it will bring for readers?

We decided early on to increase transparency about our sustainability performance. While our first report was still largely descriptive and addressed more general green issues, the format has now evolved significantly. Today, we use a comparable and standardised reporting format that integrates clear data points and thus meets the current reporting requirements. Although the new requirements would not have affected us until the coming financial year, we made a conscious decision to adopt them now. This allows us to use this year as a testing ground for the new European reporting format, the European Sustainability Reporting Standards. This has enabled us to evaluate the new format, identify any potential bottlenecks, and resolve them at an early stage. For us, the key added value lies in gradually transforming reporting into a standardised process that is highly automated and delivers reliable data. This data serves a dual purpose: it enhances external transparency for all our stakeholders and simultaneously provides us with valuable internal input for the further development of our company. In this way, we are not only adapting to regulatory developments but also learn to deal with the topic of sustainability in an even more structured and future-oriented manner.

Ulrich Wagner
Managing Director

REPORT INFORMATION

The preparation of our sustainability report is the result of a collective effort by numerous departments and many dedicated people within the Wimex Group. We would like to take this opportunity to express our sincere thanks to everyone involved.
The report reflects the Wimex Group's commitment to sustainability and aims to present our activities in a transparent manner. With what is now our fifth sustainability report, we are making a significant change in the way we present our sustainability information. In preparation for the upcoming reporting requirements under the **European Sustainability Reporting Standards (ESRS)**, we have moved away from the Global Reporting Initiative (GRI) standard we have used to date. We see this change as an important step towards the future integration of the sustainability report into the management report, which supplements the annual financial statements. The new reporting framework places a stronger focus on financial contexts and is thus becoming an increasingly integral part of our financial reporting.

We hope you enjoy reading this publication and that it provides you with insightful information about our sustainability performance. Further information on current projects and measures can be found on our website at:

https://nachhaltigkeit.wimex-group.com

”Our fifth sustainability report marks an important step: away from GRI, towards the European Sustainability Reporting Standards – and thus closer to integration into the management report.“

GENERAL INFORMATION

ESRS 2 BP 1: GENERAL PRINCIPLES FOR PREPARING THE SUSTAINABILITY STATEMENT

We have prepared the consolidated sustainability statement for the Wimex Group based on the European Sustainability Reporting Standards. The parent company is WIMEX Agrarprodukte Import und Export GmbH, with its registered office in Köthen, Saxony-Anhalt; the administrative headquarters of the Wimex Group is in Regenstauf, Bavaria. The parent company and the majority of its affiliated companies are corporations. Three affiliated companies are operated as partnerships in the legal form of GmbH & Co. KG. The **scope of consolidation** is shown below:

THE SCOPE OF CONSOLIDATION OF THE WIMEX GROUP

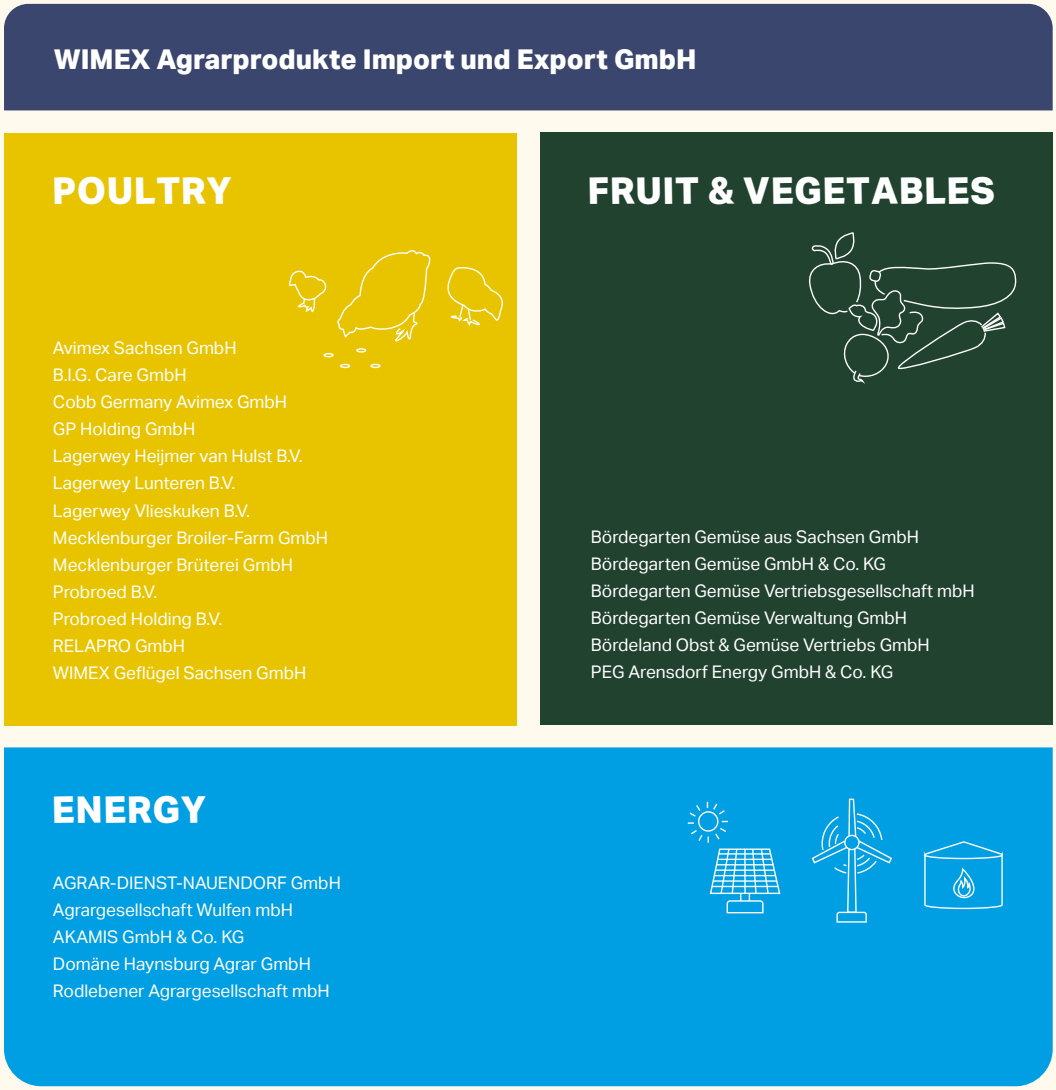


Figure 1: The scope of consolidation of the Wimex Group

The information in this sustainability report refers to the **2023/2024 and 2024/2025 financial years** of the Wimex Group and the companies listed. The data collected is based on internal surveys and has not been subject to independent external auditing. The underlying data points have been predominantly adjusted to the period of our financial years, which run from 1 July to 30 June. Where this is not the case, this is expressly indicated. For uniform temporal classification, we define short-term time horizons as periods of up to one year, medium-term periods as up to five years and long-term periods as more than five years. Any deviations from this are clearly marked and explained in the relevant sections.

”The information in this sustainability report refers to the 2023/2024 and 2024/2025 financial years of the Wimex Group and the companies listed.“

ESRS 2 BP 2: INFORMATION RELATING TO SPECIFIC CIRCUMSTANCES

Uncertainty of results due to estimates

When we use estimates, we do so transparently. The underlying sources and the associated uncertainties in the results are specified and assigned to the corresponding information. As a rule, data collection is based on a graduated priority system. Primary data is used first, followed by secondary data and expenditure-based methods. Estimates are only used when no reliable information is available. This approach ensures that the quality and informative value of the data are as high as possible.

It is in our interest not only to generate **primary data** ourselves, but also to collect primary data from our entire value chain – both upstream and downstream. However, this project will only be fully implemented in the long term, as the cross-company databases are still being developed and are often based on assumptions. We have already held the first coordination meetings with individual suppliers to access the relevant primary data from them. In many cases, however, we still have to make estimates. We explain these estimates and the respective procedure for determining them in detail in the relevant sections.

Changes to sustainability information

There are two significant changes in this sustainability report compared to our previous reports. Firstly, we have expanded the sustainability information to include our Dutch locations, so that the report now covers the entire Wimex Group **in line with the consolidated management report**. Secondly, we have changed the reporting period from the calendar year to the financial year, which runs from 1 July to 30 June. Where reference is made to values as of a specific date, this is 31 December. If data is only available at the calendar year level and does not allow for a more detailed breakdown by time, we combine the values for the two corresponding calendar years and report them as an average. This approach is based on our own data sets and allows for a comprehensible development over time. If there have been any changes in the preparation or presentation of further sustainability information compared to previous reporting periods, these are identified and explained in each case.

"The quality of our data is continuously improving, enabling us to increasingly correct errors from previous reports."

Correction of errors from previous reports
The quality of our data is continuously improving, enabling us to increasingly correct errors from previous reports. Unless this has further implications, these corrections are not always shown separately in this report and are also corrected retroactively. This means that incomplete information from the past due to missing data is adjusted retrospectively. One example of this is the presentation of waste quantities, where some farms have not been recorded to date due to a lack of monitoring systems. However, we do not indicate such corrections in every single case in this report.

Further information
Where information is based on local legislation and generally accepted statements on sustainability reporting, reference is made to these.

Inclusion by reference
References are mainly made to publicly available sources, such as our annual financial statements and the company's own websites containing the relevant information. We also refer to legal requirements and similar regulations that are publicly available. In addition, in some cases, we refer to internal documents that are not intended for public disclosure.

Application of the provisions for phased disclosure requirements in accordance with ESRS 1 Appendix C
Since we exceeded the average of 750 employees on the balance sheet date during the financial year, there was no phased implementation of data points in accordance with ESRS 1 Appendix C; however, we reserve the right, in accordance with the Omnibus Regulation, not to consider certain reporting obligations.

ESRS 2 GOV 1: THE ROLE OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

Triad in the management structure
The Wimex Group's management structure consists of three levels – the shareholders, the management and the advisory board.

The Management Directors of the Wimex Group

As the highest supervisory body, the shareholders meet regularly in the form of **a shareholders' meeting**. This consists of one female and two male members. Their mandate is unlimited in time, their performance is not evaluated, and they receive no remuneration. Their task is to monitor the business activities of the entire organisation, which is why no managing members or executives are active in the shareholders' meeting.

Three **managing directors** are responsible for the operational business. Two of them are responsible for the strategic direction and operational management of the business areas, while the third is responsible for financial control and compliance with regulatory requirements. Two members of the management receive a basic salary in line with industry standards, including performance-related remuneration; the third member receives only a basic salary in line with industry standards. The details are agreed upon by the shareholders' meeting.

MANAGEMENT STRUCTURE OF THE WIMEX GROUP

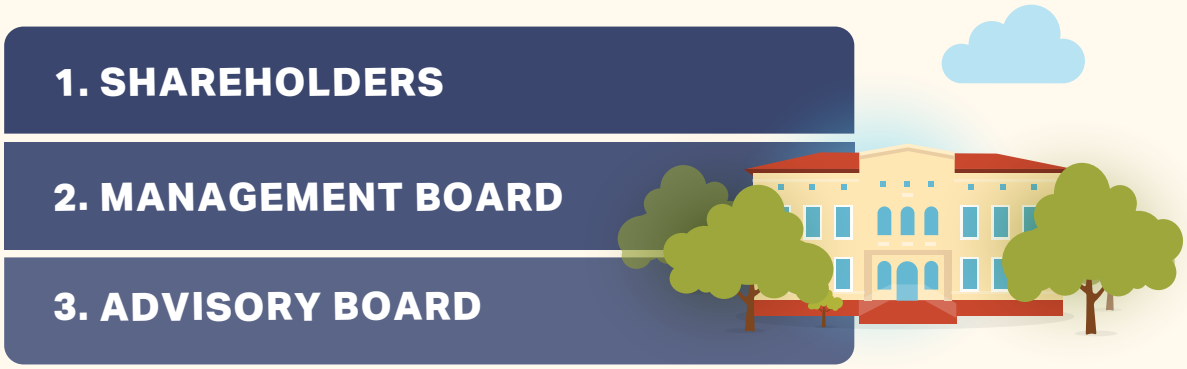


Figure 2 : Management Structure of the Wimex Group

In addition, the management is advised by a voluntarily established **advisory board** on all matters relating to management – particularly on financial issues and strategic decisions for the company. For this purpose, an advisory board meeting is held on a quarterly basis. In the event of critical issues, either an extraordinary shareholders' meeting or extraordinary advisory board meetings are held. The members of the advisory board receive reimbursement for their expenses for participating in the meetings.

Expertise in sustainability

There is no formalised overview of the skills and expertise of the administrative, management and supervisory bodies regarding monitoring sustainability aspects. We are convinced that we adequately cover the necessary expertise through our entrepreneurial activities, regular internal and external exchanges, and a wide range of specialist training courses that are attended on an individual basis. In addition, proven **experts** are available through our institutionalised sustainability round table, which supports the responsible bodies with relevant information and specialist input.

ESRS 2 GOV 2: INFORMATION AND SUSTAINABILITY ASPECTS ADDRESSED BY THE COMPANY'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

Information flow through all committees

The **management** is responsible for our sustainability strategy, which it develops and adopts in close consultation with the shareholders. Our managing director, Ulrich Wagner, takes on the leading role as representative of the management.

The management is supported by the **sustainability department** and our **sustainability roundtable**, which includes representatives from the management, the division heads and the head of transformation management, human resources (HR) and corporate communications. The roundtable meets monthly to discuss current developments, measures and issues relating to sustainability. This also includes consideration of the impacts, risks and opportunities arising in connection with our business activities. Relevant results are presented by Ulrich Wagner at management meetings and followed up by the management team.

Key topics and the progress of our sustainability performance are also regularly presented at **advisory board meetings** and the **shareholders' meeting**, and, where necessary, incorporated into strategic decisions. Sustainability aspects are also an integral part of strategy meetings and management conferences, ensuring their integration into strategy, management and reporting. The shareholders approve the respective information for publication in the sustainability report by majority vote.

”The management is responsible for our sustainability strategy, which it develops and adopts in close consultation with the shareholders.“

ESRS 2 GOV 3: INCLUSION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SYSTEMS

There is currently no specific incentive or remuneration system for sustainability-related performance, neither for the administrative nor for the management or supervisory bodies. The Wimex Group is a family-owned company whose management has been secured for generations. Accordingly, it acts with a long-term orientation and a clear focus on sustainability as a fundamental principle of entrepreneurial activity. For this reason, and against the backdrop of continuous, organic growth, there are no plans to introduce an incentive or remuneration system.

ESRS 2 GOV 4: STATEMENT ON DUE DILIGENCE

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY STATEMENT
Integration of due diligence into governance, strategy and business model	ESRS 2 SBM 1, ESRS 2 SBM 2, ESRS 2 IRO 1, ESRS G1-1
Involvement of affected stakeholders in all crucial steps of due diligence	ESRS 2 SBM 2, ESRS 2 IRO 1, ESRS S1-2, ESRS S4-2
Identification and assessment of negativeimpacts	ESRS 2 IRO 1
Measures against these negative impacts	ESRS E1-3, ESRS E2-2, ESRS E3-2, ESRS E5-2, ESRS S1-4, ESRS S4-4
Monitoring the effectiveness of these efforts and communication	ESRS E1-6, ESRS E2-3, ESRS E3-1, ESRS E5-2, ESRS E5-5, ESRS S1-4, ESRS S4-4, Animal welfare

Table 1: Core elements of Due Diligence

ESRS 2 GOV 5: RISK MANAGEMENT AND INTERNAL CONTROLS FOR SUSTAINABILITY REPORTING

Risk management on two levels

Risk management is based on the guidelines of the Wimex Group's integrated management system (IMS): we coordinate all activities to guide and control our organisation with regard to actual and potential risks. Our risk management policy, which is stored in the IMS, defines how we protect the overarching corporate values that underpin our business activities: integrity, responsibility and ambition. The Group Executive Board is responsible for strategic, overarching risk management at **Group level.** The management of specific operational risks within the individual Business Units is the responsibility of the operational management of the respective **Business Units**.

Every year, we review the corporate values to be protected in terms of their materiality and relevance. For each identified risk, we estimate the probability of occurrence and determine the potential amount of damage. The risk value is calculated by multiplying both factors and is shown in the risk matrix. It ranges from acceptable risks (1–6) to unacceptable risks (15–25); risks with a certain need for action fall into the category in between. The assignment to a category defines whether and, if so, to what extent measures are necessary to mitigate the risk. Risks arising in connection with ESG issues are also considered here.

EFFECT / FREQUENCY	1	2	3	4	5
5	5	10	15	20	25
4	4	8	12	16	20
3	3	6	9	12	15
2	2	4	6	8	10
1	1	2	3	4	5

Figure 3: Risk Matrix

Identification of opportunities and risks along the value chain
Since mid-2024, we have been working on expanding and consolidating our management systems into an **integrated management system**. Once this process is complete, we will be able to implement the PDCA cycle (Plan-Do-Check-Act) comprehensively and holistically. This will have a positive impact on our risk management: we will be able to systematically identify and assess risks and opportunities across the Group, both internally and along the upstream and downstream value chain. Based on this, we will be able to define goals and derive appropriate measures to minimise risks and maximise opportunities. The specific ESG risks are presented and explained in the relevant chapters (E1, E2, E3, E5, S1, S4, G1).

The results of our risk assessment are presented and discussed in strategy meetings of the respective Business Units. We distinguish between **strategic and operational risks**. Operational risks are discussed jointly in these meetings, and appropriate measures are initiated directly. Strategic risks, on the other hand, are dealt with by the management in its management meetings, which decide on appropriate measures.

Hedging operational and strategic risks
The central insurance department, which reports directly to the management, is responsible for the financial hedging of operational risks. Strategic risks arise for the Wimex Group mainly in connection with **investment decisions**. These are discussed by the shareholders' meeting, whose committee members contribute their extensive market and industry knowledge to the assessment of risks and opportunities. Based on their experience and recommendations regarding risk hedging and mitigation, the management ultimately decides for or against the respective investment. It also determines which strategic partners it wants to implement the investment with and which qualitative and quantitative goals it is pursuing with it.

The legal and risk-minimising structure of the investment is determined by the management in consultation with the finance department. The responsible central department reviews and supplements the necessary insurance policies. Additional informal consultations with stakeholders take place as needed to support the shareholders in risk management.

”Since mid-2024, we have been working on expanding and consolidating our management systems into an integrated management system.“

ESRS 2 SBM 1: STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Business model of the company

The Wimex Group, founded in 1985, is a medium-sized, family-owned agricultural business focusing on the breeding of broiler chickens, arable farming and mixed feed production. As a preliminary stage to the poultry slaughter market, we house grandparent and parent stock of various breeds in Germany; we market hatching eggs and day-old chicks worldwide, with a focus on Europe. In addition to ensuring a secure supply for our customers, we also offer technical services related to our products. We operate traditional arable farming on agricultural land, focusing on grain production (mainly maize and wheat). A large part of the production is processed in our feed mill, which covers part of our own requirements. In addition, we produce regional fruit and vegetables and operate as a trading and distribution company, offering a wide range of services, including order picking and logistics. By leasing our land for photovoltaic and wind projects, the next step was to focus on the field of **renewable energies** in the form of project planning and implementation of plants in this area.

Sustainability is a central component of our corporate philosophy. It is our aim to create a future worth living for everyone by harmonising economic, ecological and social goals and making a positive contribution to society and the environment. Our decisions are based on the careful consolidation of data from various specialist areas and on legal requirements. This ensures that our sustainability strategy is data-driven and that we define measurable goals to guarantee long-term success. Our key performance indicator system enables us to continuously monitor our progress and make informed, transparent decisions that ensure our economic success and the sustainability of our business practices.

”It is our aim to create a future worth living for everyone by harmonising economic, ecological and social goals and making a positive contribution to society and the environment.“

Financial situation

The shareholders and management of the Wimex Group manage the group of companies to achieve profit-oriented growth. We always view the control parameters in the context of the reproduction of living beings and the manufacture of natural products. Animal welfare and sustainable management are more important to us than mere profit figures. Fluctuations in profit-oriented growth often result from external factors, such as climatic or animal cycle characteristics of the respective financial years. Since the company was founded, the shareholders of the Wimex Group have focused on a **stable financial structure**. A large part of the annual results remains in the company to ensure a stable equity base for organic growth. Another result of this financial structure is our company's excellent bank rating. We intend to increase our equity ratio in the future as well to continue to take advantage of favourable financing conditions. This ensures that the group is always able to seize opportunities as they arise. Specific details can be found in the consolidated financial statements for the financial year from 1 July 2023 to 30 June 2024.

”The shareholders of the Wimex Group have focused on a stable financial structure. A large part of the annual results remains in the company to ensure a stable equity base for organic growth.“

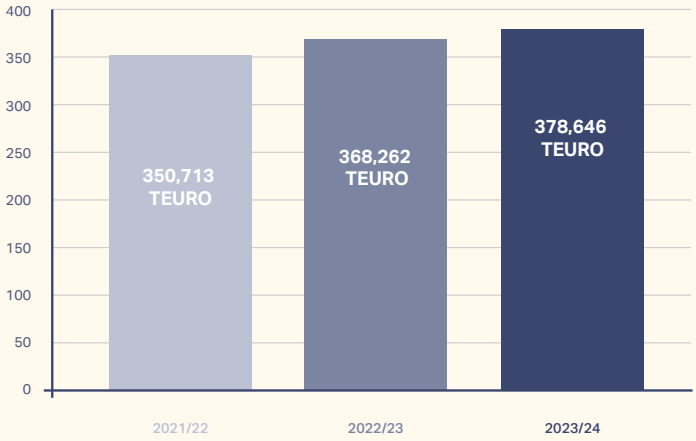
KEY FINANCIAL FIGURES FOR THE WIMEX GROUP

~330 MILLION €
IN REVENUE

~+3%
TOTAL PERFORMANCE

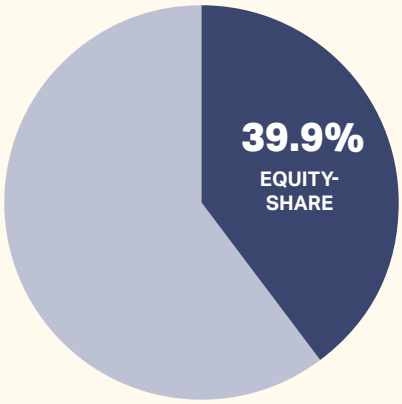
~130 MILLION €
EQUITY

TOTAL PERFORMANCE



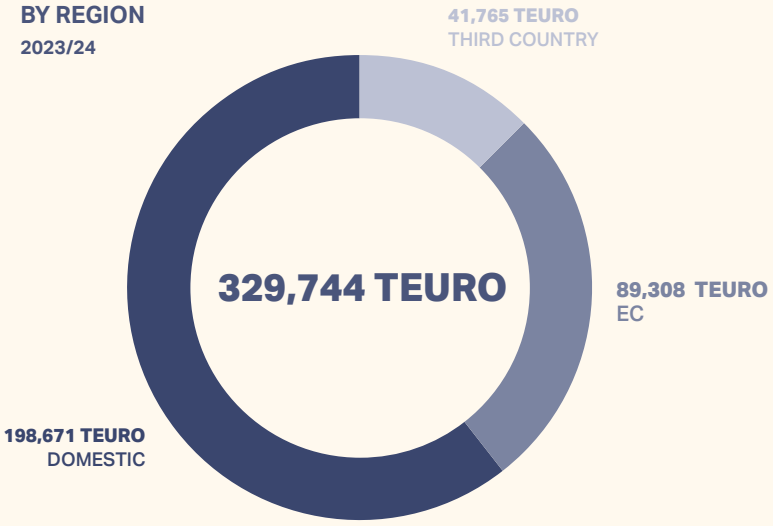
EQUITY RATIO

BALANCE SHEET TOTAL 2023/24: TEURO 325,200



BREAKDOWN OF REVENUE BY REGION

2023/24



REVENUE BREAKDOWN

2023/24

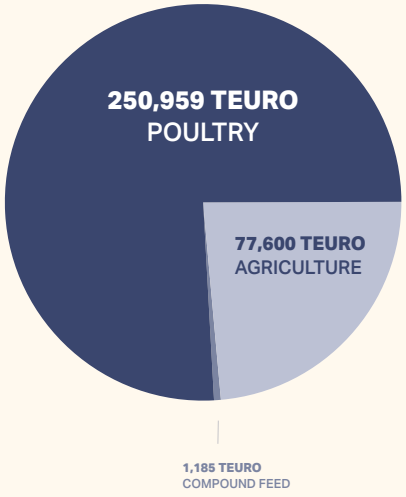


Figure 4: Key financial figures for the Wimex Group

Poultry Business Unit

The Poultry Business Unit is predominantly involved in multiplying animals in the chicken meat production value chain in the agricultural sector and markets their hatching eggs and/or chicks. We have over a hundred production sites in Germany and the Netherlands. Our sales markets are primarily in Europe, with a focus on Eastern Europe and the Maghreb region.

	GRANDPARENT STOCK	PARENT STOCK	BROILER HATCHERIES
Main product	Parent stock chicks	Hatching eggs	Broiler chicks
Production region	Germany Spain Russia	Germany	Germany Netherlands
Target customer segment	Internal Broiler breeder farms Broiler breeder farmers	Internal broiler chick hatcheries Broiler chick hatcheries	Broiler producer
Type of marketing	B2B	B2B	B2B
Sales markets	Germany Austria Switzerland Eastern Europe incl. Ukraine Maghreb	Germany Netherlands Bosnia Slovenia Croatia Ukraine Greece	Germany Netherlands

Table 2: Overview of BU Poultry – products, production facilities, target customers and sales markets

WIMEX GROUP POULTRY FIGURES, DATA & FACTS

COBB GERMANY

4

COUNTRIES OF PRODUCTION FOR COBB GERMANY

HUNGARY, GERMANY, SPAIN AND RUSSIA

SINCE

1998

COBB DISTRIBUTION

IN OVER 20 COUNTRIES AND 3 CONTINENTS

1 : 1,5 kg

FEED CONVERSION

THE MOST EFFICIENT BROILER GENETICS WORLDWIDE

STATE-OF-THE-ART HATCHERIES IN

DE & NL

HIGH TECH FOR THE FIRST DAY OF LIFE

EARLY-FEEDING

CHICK

LARGEST PRODUCER FOR GERMANY AND THE NETHERLANDS

MORE THAN

>100

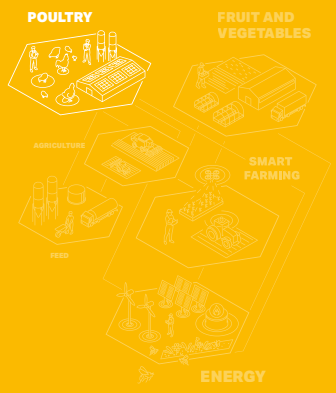
FARM LOCATIONS IN GERMANY

EVERYTHING FROM ONE

HAND

EUROPE´S LARGEST

POULTRY BREEDER



The core operating segments of the Poultry division are embedded in the middle of the "chicken meat" value chain and market exclusively in a business-to-business manner. The following figure shows the entire value chain of chicken meat production. The areas highlighted in dark blue mark our core segments, and the light blue area marks a secondary segment. The corresponding target customer segments and sales markets can be seen in Table 2. The activities involve exclusively the propagation of defined genetic breeding lines.

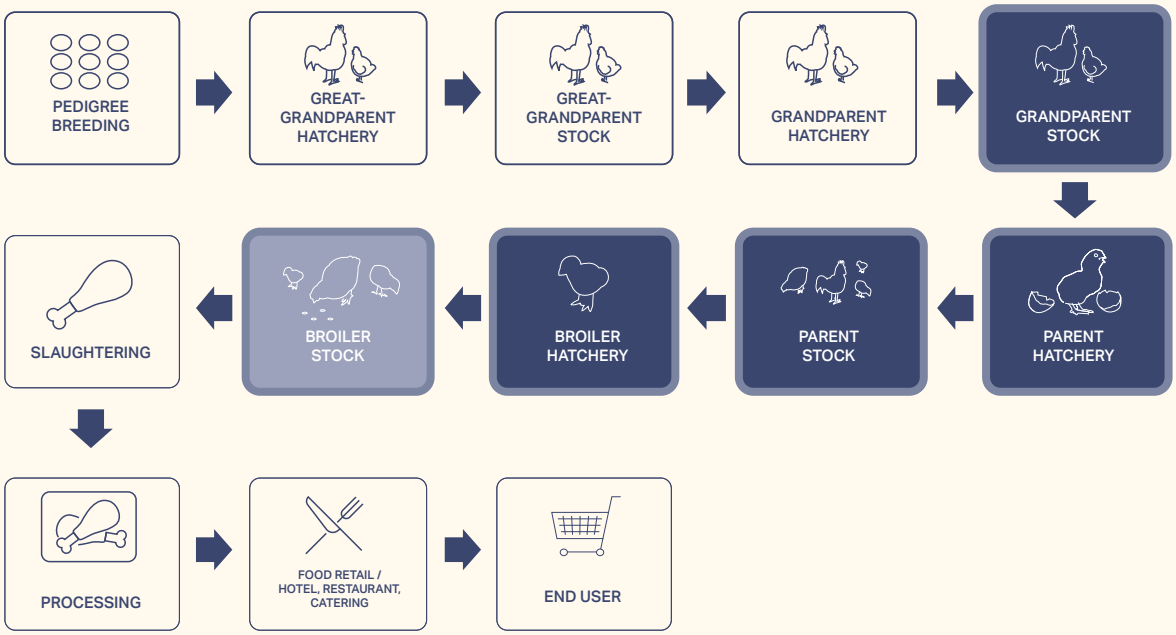


Figure 5: Value chain for chicken meat production (dark blue = core segments of Wimex Group BU Poultry; light blue = secondary segment of BU Poultry)

Fruit and Vegetables Business Unit

In the Fruit and Vegetables division, we produce vegetables on our own fields, on leased land and in one greenhouse. Marketing is predominantly regional. The vegetables we produce ourselves are processed and marketed by trading companies within the group, which sell their goods to regional food retailers. In addition, we act as a full-range supplier of goods from third parties to food retailers. To this end, we source merchandise from across Europe.

	IN-HOUSE PRODUCTION	ORDER PICKING
Main product	Open field cultivation - Radishes - Spring onions - Carrots Greenhouse cultivation - Cucumbers - Herbs	Outdoor cultivation Greenhouse cultivation
Production region	Germany	Germany Netherlands France Italy Spain
Target customer segment	Food retail	Food retail
Type of marketing	B2B	B2B
Sales markets	Germany	Germany

Table 3: Overview of the Fruit & Vegetables Business Unit – products, production facilities, target customers and sales markets

WIMEX GROUP FRUITS & VEGETABLES FIGURES, DATA & FACTS

1,000 ha
CULTIVATION LAND

20 x
VEGETABLE PRODUCTS

10
MONTHS
OF HARVEST SEASON FROM MARCH TO DECEMBER

15,000 t
STORAGE CAPACTITY FOR YEAR-ROUND SUPPLY

80 MIL.
SALES PER YEAR

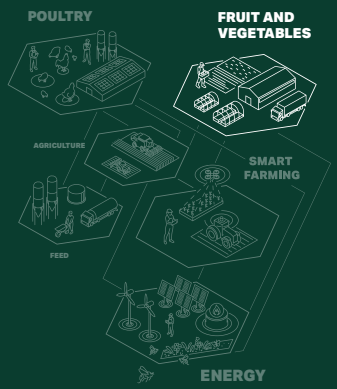
63,000 m²
GREENHOUSE PRODUCTION

THAT IS AQUIVALENT TO AN AREA OF APPROX. 9 FOOTBALL FIELDS

10 MIL.
CUCUMBERS & HERBS PER YEAR

ENOUGH FOR EVERY HOUSEHOLD IN THE NEW FEDERAL STATES IN GERMANY

MORE THAN 60 %
OF WATER CONSUPTION IN OUR GREENHOUSE IS COVERED BY RAINWATER



Energy Business Unit

The Energy Business Unit combines all our activities relating to primary energy procurement, energy generation, energy storage (from renewable energies wherever possible) and the increase of energy efficiency. The aim is to cover the entire final energy requirements of the Wimex Group. Another task of this Business Unit is the sustainable management of our properties. We use and lease land to implement our own projects in the field of renewable energies and to enable third-party projects. Ecological compensation areas, flowering areas and reforestation projects complement our agricultural land management in arable farming, which is part of our Energy Business Unit.

WIMEX GROUP ENERGY FIGURES, DATA & FACTS

456
MIL. KWH OF ELECTRICITY PER YEAR

TOTAL ELECTRICITY GENERATION FROM OPEN SPACES, ROOF AREAS, BIOGAS, WIND

22,000 HOUSEHOLDS

COULD BE SUPPLIED WITH ELECTRICITY BY OUR BIO-GAS PLANT ALONE

THAT IS EQUIVALENT TO THE SIZE OF KÖTHEN

> 1 BILLION
KWH OF ELECTRICITY PER YEAR

TOTAL ENERGY POTENTIAL BY 2032 THROUGH CURRENT AND PLANNED PROJECTS

133
ELECTRICITY PLANTS, OF WHICH 45 ARE OWN ELECTRICITY PLANTS

AND 88 AND ROOF AREAS FOR PV SYSTEMS

10x
BLOCK HEATING POWER

USE OF 32 MILLION KWH OF ELECTRICITY AND 20 MILLION KWH HEAT PER YEAR FOR OUR OPERATIONS

27
COMMUNICATIONS TOWERS

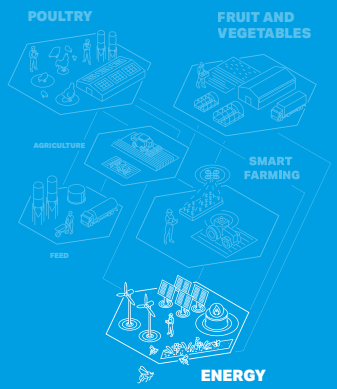
THE ADMINISTRATION AND OPTIMISATION OF OUR RESOURCES IS OUR DAILY BUSINESS

80,000t
CO2 SAVINGS PER YEAR THROUGH PV OPEN SPACES PROJECTS IN REPPICHAU AND DIESENBACH

THAT IS EQUIVALENT TO THE WEIGHT OF A CONTAINER SHIP

350,000 HOUSEHOLDS

COULD BE SUPPLIED WITH OUR RENEWABLE ENERGY PROJECTS



ESRS 2 SBM 2: STAKEHOLDER INTERESTS AND POSITIONS

Double materiality assessment

In preparation for the double materiality assessment, we reviewed and updated our company's stakeholders, especially those with a high interest in our sustainability-related activities. We conducted an analysis to identify and prioritise key stakeholders in the context of sustainability.

In a workshop with our management and Business Unit heads, we systematically recorded both direct and indirect stakeholder groups. Compared to the previous report, the stakeholder group has been expanded to include the following three groups: talent, educational institutions and the general public.

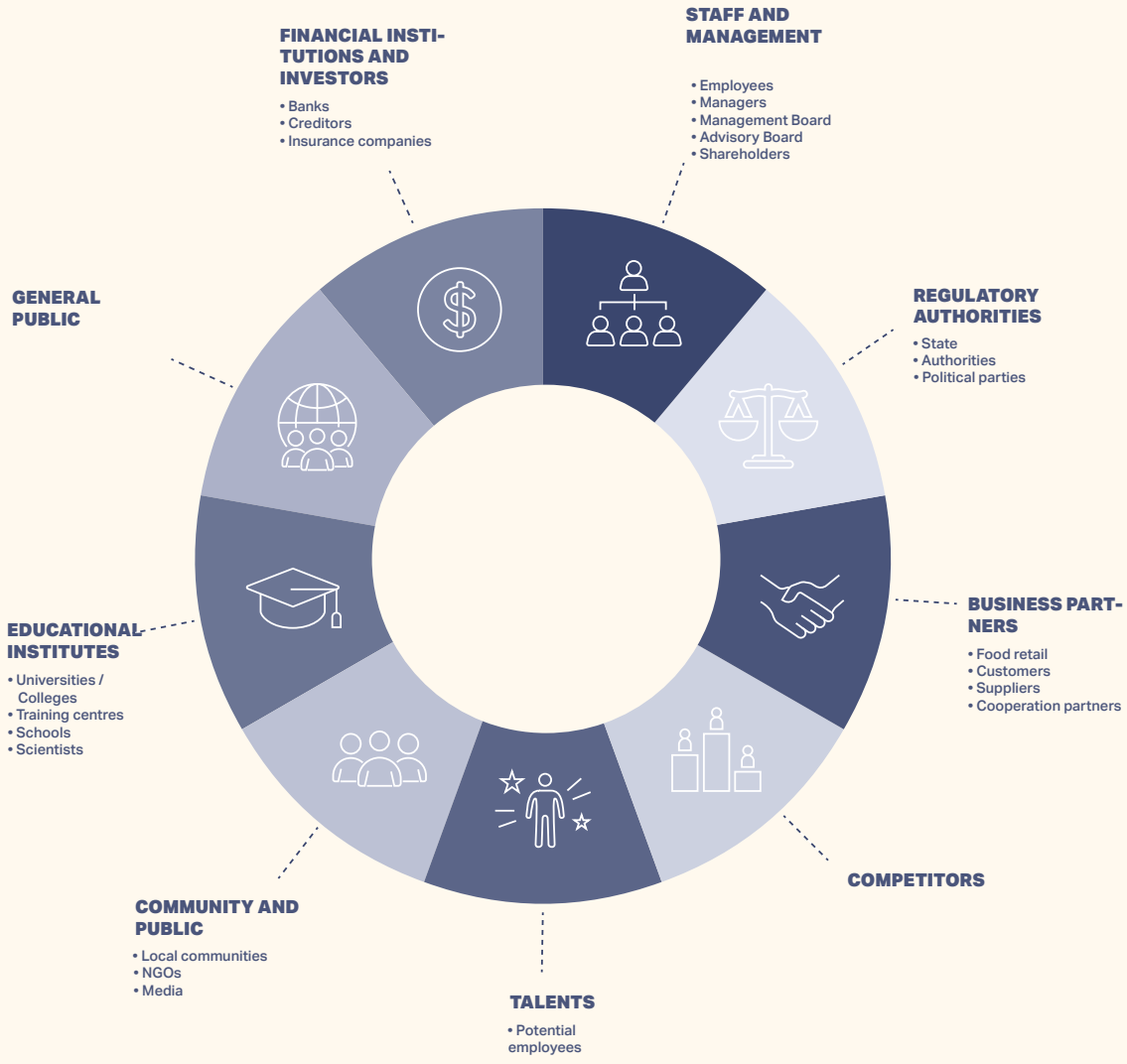


Figure 6: Stakeholders

Our most important stakeholders regarding ESG topics are regulatory authorities, our business partners, our workforce and our management. Consequently, these groups are given special consideration in our materiality analysis (see IRO 1) No direct surveys of external stakeholders were conducted, but their expectations are known from ongoing dialogue.

These interest groups play a more important role in the day-to-day activities and strategic orientation of our company. Regulatory authorities define the regulatory framework within which we generally operate. Business partners formulate requirements and expectations, including ESG aspects, that form the basis for successful cooperation. Our workforce is the most important foundation of our company, not only in social issues, contributing significantly to its sustainable development. Accordingly, we also derive our business strategy and practices, as well as the further development of our business model, from these requirements to act successfully and responsibly in the long term.

ESRS 2 SBM 3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Conducting the double materiality assessment has opened a new perspective from which we view sustainability issues. In future, we will intensively examine the insights gained to prepare and further develop the topics identified as material. The extent to which this will have a direct impact on the business model remains to be seen. However, the analysis will certainly make a valuable contribution to refining risk management and anchoring sustainability aspects even more specifically within it.

It is not possible to compare materiality with previous reporting because, despite overlaps in individual data points, it is a different reporting standard with a different methodology in the materiality analysis. We discuss the material impacts, risks and opportunities and their interaction with strategy and business model in the respective chapters on the environment (E1, E2, E3, E5), social topics (S1, S4) and corporate governance (G1).

Expected financial effects

A detailed assessment of the financial impact of material physical risks, transition risks and potential climate-related opportunities is not being carried out at this stage. Based on the materiality analysis performed, it can be assumed that the identified risks and opportunities may have the following impact:

MATERIAL TOPIC	EXPECTED FINANCIAL EFFECT
ESRS E1 Climate change	High impact
ESRS E2 Pollution	Low impact
ESRS E3 Water and marine resources	Medium to high impact
ESRS E5 Resource use and circular economy	High impact

Table 4: Expected financial effects of environmental changes

ESRS 2 IRO 1: DESCRIPTION OF THE PROCEDURES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES

Inside-out and outside-in perspectives

For this sustainability report, we identified our material topics using the double materiality assessment. The assessment process is based on the methodological guidelines published by **the European Financial Reporting Advisory Group (EFRAG)** in its guide. We examined both the company-specific context and the upstream and downstream value chain of the Wimex Group. As the double materiality assessment methodology was used for the first time, the process for determining topics differs significantly from our topic identification for the previous report. This is because the double materiality analysis considers both the inside-out perspective and the outside-in perspective. Inside-out encompasses the impact an organisation has on the environment, social affairs and corporate governance. Outside-in considers the financial or strategic impact of external developments on the organisation itself. The materiality assessment is to be reviewed regularly in line with the sustainability reports.

The members of the internal sustainability roundtable have recorded and assessed the impacts, risks and opportunities in the topic areas defined by the ESRS. The sustainability roundtable is composed of members of the management board, the division managers, as well as the heads of transformation management, human resources and corporate communications. The members are experts in their fields and are in constant communication with internal and external stakeholder groups in their roles. Together with their specialist departments, they used appropriate input parameters to determine actual and potential **impacts, risks and opportunities (IROs)**. The assessment is based on risk factors specified by the finance department, while the probabilities of occurrence were reassessed by the respective subject matter experts to determine the possible severity. The double materiality assessment was carried out using a scale from 1 (= very low) to 5 (= very high), with the respective impacts being assessed in both dimensions. First and foremost, climate risks pose an existential threat to us as an agricultural group – accordingly, these are given special consideration in the risk assessment.

”For this sustainability report, we identified our material topics using the double materiality assessment.“

Thanks to the targeted composition of our sustainability roundtable, we are confident that we can effectively identify and assess the material impacts of our business activities across the Group. This enables us to make informed assessments of the identified material IROs. In the first round of assessments, we deliberately refrained from setting any fundamental priorities. Our goal was to conduct as unbiased and comprehensive an analysis as possible. All divisions, therefore, had the opportunity to identify and assess IROs for all relevant sustainability issues. The collected and assessed IROs were then presented to the members of the sustainability roundtable for further discussion. This ensured a structured examination of the results. Thanks to the cross-divisional expertise of the participants, individual points could be clarified, supplemented or adjusted. This approach led to a **broad and differentiated perspective**, which in turn served as a solid basis for further prioritisation. For the in-depth evaluation of the IROs, we drew on a wealth of information, including internal data such as that from the HACCP (Hazard Analysis and Critical Control Points), risk management and insurance documentation, as well as external sources such as industry-specific associations.

We deliberately refrained from explicitly surveying external stakeholders in the process because this was not expected to significantly change the results of the double materiality assessment. Through our active participation in professional associations and regular exchanges with our customers, we are aware of external requirements and expectations and take them into account.

”Thanks to the cross-divisional expertise of the participants, individual points could be clarified, supplemented or adjusted. This approach led to a broad and differentiated perspective, which in turn served as a solid basis for further prioritisation.“

ESRS 2 IRO 2: DISCLOSURE REQUIREMENTS IN THE ESRS THAT ARE COVERED BY THE COMPANY'S SUSTAINABILITY STATEMENTS

Materiality matrix in accordance with ESRS

The list of disclosure requirements covered by this sustainability statement is the result of the double materiality assessment. To illustrate the aggregated results for each ESRS chapter, we have presented them in a materiality matrix.

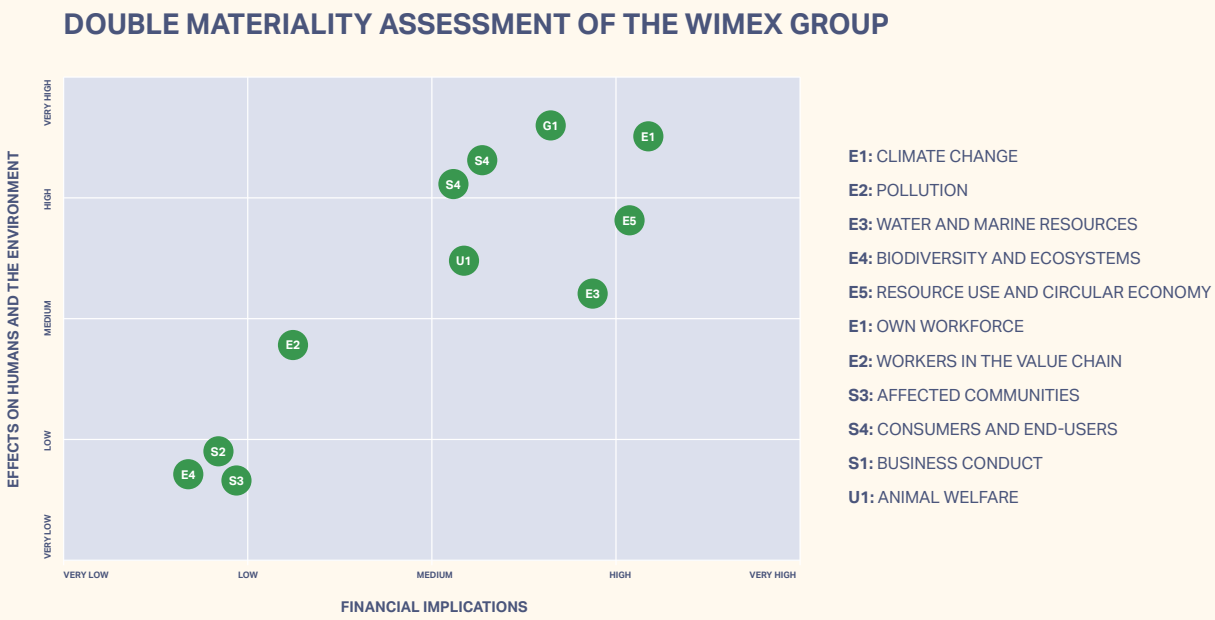


Figure 7: Results of the double materiality assessment

The material topics are discussed in detail in the relevant chapters of this report (E1, E2, E3, E5, S1, S4, G1, U1). The following sustainability aspects were assessed as non-material:

ESRS E4 – Biodiversity and ecosystems

Our materiality analysis has shown that the topic of "Biodiversity and ecosystems" is not currently considered material for our company. The IROs identified in our analysis do not currently show any direct impact of our business activities on biodiversity and ecosystems that exceed our threshold. Nevertheless, we address the topic in several chapters of the report, primarily in the context of ESRS E2 Pollution.

ESRS S2 – Workers in the value chain

Concerning the topic of "workers in the value chain", our materiality analysis determined that there is currently no significant impact. Our supplier network is predominantly based in the European Union, so after careful assessment, we assume that compliance with the applicable legal regulations and the required social and labour standards is ensured.

ESRS S3 – Affected communities

The materiality analysis did not reveal any significant relevance for the topic of "affected communities". According to our internal risk analysis, we are primarily active in countries where the risk of non-compliance with the social, cultural, civil and political rights of communities is low. We are actively involved in the communities where we operate and contribute to the sustainable development of the community through various initiatives, partnerships and programmes.

OVERVIEW OF SUSTAINABILITY GOALS

Before presenting the topics identified as material in detail, the following overview provides an overview of the Wimex Group's key sustainability goals.

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
ENVIRONMENT				
	Climate neutrality through reduction of CO_2 emissions and offsetting of Scope 1 & 2 by 2030	Introduction of sustainability management software for improved climate accounting Reduction of Scope 1 & 2 emissions by approx. 20% compared to the reference year 2020/2021 Climate compensation for natural gas and electricity of over 12,500 tonnes of CO_2e / calendar year	Reviewing membership of the Science Based Target initiative Further conversion to renewable energies through power purchase agreements (PPAs)	In progress
	Optimisation of accounting of Scope 3 emissions for subsequent targeted reduction	Improvement of the allocation of individual emission categories Initial exchange formats with suppliers Improvement of databases for purchased goods and commodities, transport and distribution, waste, business travel, employee commuting	Increasing the degree of automation through improved internal interfaces for specific emission categories	Delayed

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
	Conversion of 25% of the total fleet and 100% of the passenger car fleet to alternative powertrains by 2030	Expansion of the electric charging station infrastructure by 5 charging stations and 8 charging points Expansion of the alternatively powered passenger car fleet (7% electric vehicles, 8% hybrids) Concept review for electric trucks	Sustainable exponential development of the vehicle fleet and infrastructure Proportional interim targets for passenger car fleet: 2026: 20% 2028: 50%	In progress
	Balance sheet electricity self-sufficiency by 2030	Installed photovoltaic capacity totals 3,591.5 kWp on 32 rooftop systems and 35,000 kWp on two ground-mounted systems Joint venture participation in the implementation of ground-mounted photovoltaic projects and two substations with a planned total capacity of 252 MVA	Active participation in the implementation of additional renewable energy projects (including Agri-PV) Participation in the generation of 1 billion kWh of renewable energy per year by 2032	In progress

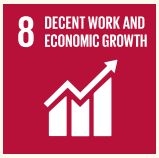
DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
	Increase in energy efficiency and reduction in energy consumption	Introduction of a certified energy management system in accordance with DIN EN ISO 50001 All site-specific energy-related conversions (including circulation pumps) and adjustments (including shutdown of CHP plant) Substitution of approx. 6 million kWh of natural gas with biogas Further optimisation of production processes for the efficient use of consumables	Electrification of well pumps Digitalisation of rural sites for improved energy monitoring Optimisation of waste heat utilisation Complete energy conversion of a hatchery by 2029	In progress

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
	Nature conservation programmes and voluntary eco-schemes	Eco-regulation 1: Set-aside of 300 hectares of unproductive land Eco-regulation 2: Cultivation of diverse crops in arable farming, including legumes on 4,000 hectares for crop diversification Eco-regulation 5: Management of permanent grassland on 250 ha Eco-regulation 6: Cultivation of arable land without the use of plant protection products 20 Eco-regulation 7: Extensive farming in Natura 2000 protected areas on 400 ha Saxony-Anhalt Cultural Landscape Foundation for cooperative nature conservation in agricultural landscapes, including extensive summer cereals on 80 ha, summer cereal strips with undersown crops on 60 ha Cooperation with the Nature and Biodiversity Conservation Union (NABU) including the planting of 36 cherry trees	No-deforestation commitment Creation of flower strips covering an area of 200 hectares in 2026 50% reduction in herbicide use in outdoor vegetable cultivation by 2026	In progress

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
	Reduction of water consumption by 25% by 2030	No measures taken yet	Optimisation of water usage recording Review of alternative water-saving technologies Increase in multiple use	Pending
	Reduction of waste volume, especially at main locations, by 5% per annum	Optimisation of recording of waste quantities Reducing waste generation by approx. 25% from 2021 to 2024	Reduction in packaging waste	In progress
	Increasing reuse and recyclability	No measures taken yet	Comprehensive life cycle analyses of the main locations by 2026	Pending

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
SOCIAL				
	Introduction of an occupational health and safety management system based on DIN EN ISO 45 001 by the end of 2026		Integration of safety and health protection into the integrated management system	Delayed
	100% prevention of serious accidents at work	Reduction of serious accidents at work from 5.59 (2020/2021) to 2.93 (2024/2025) per million working hours in the last financial year through appropriate individual measures, including social audits		In progress
	Annual total reduction in accidents at work by 10%	Reduction of accidents at work by 5% in the last financial year through appropriate individual measures, including social audits	Group-wide processing and refinement of data	In progress

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
	Equal rights for all employees	Introduction of a whistleblower system Introduction of the Wimex Code of Conduct Partial standardisation of onboarding processes	Digital access for all employees by 2028 Idea management for contributing own ideas by 2026	In progress
	An average of at least two days of further training per employee	No comprehensible measures taken yet	Integrate monitoring system by 2027	Delayed
	Expansion and improvement of residential facilities for seasonal workers	Construction of own residential facilities for seasonal workers, whose standards far exceed the Workplace Ordinance	Upgrade outdoor areas of residential facilities	Achieved
	Increased employee retention through targeted promotion of young talent and internal recruitment	No measures taken yet	Systematically prepare decision-making bases	Delayed

DIMENSION	GOALS	MEASURES TAKEN	PLANNED MEASURES	PROJECT STATUS
BUSINESS CONDUCT				
	Ensuring economic success to preserve all jobs	Restructuring of business areas and reallocation of activities to increase internal transparency Centralising and standardising our processes, including through the introduction of an integrated management system	Further developing the Balanced Scorecard with a focus on sustainability by 2027	In progress
	Ensuring a responsible value chain	Revision of the Supplier Code of Conduct and Supplier Declaration, as well as training for all procurement staff External SA8000 training to teach international social standards Introduction of a supplier management system in the fruit and vegetable division External social audits of vegetable suppliers	Group-wide supplier management by 2027	In progress
	Expanding local engagement at our locations	Donations of approximately €60,000 in the past financial year to support local associations at our locations	Sharpen donation and sponsorship strategy to use funds in a more targeted manner	In progress

Key projects in the reporting period

Compared to the previous reporting period, we have implemented key projects, particularly in the areas of social affairs and compliance. For example, we have published our Wimex Code of Conduct internally, which clearly communicates our values to our employees and transparently assures them of their rights and obligations. Onboarding processes have also been standardised as far as possible. In addition, we have updated our Supplier Code of Conduct and our Supplier Declaration, and we have trained all procurement staff accordingly. We hope that this will further strengthen the relationship and cohesion within our supplier network. We have also successfully completed the construction of our residential facilities for seasonal workers. These facilities offer accommodation that significantly exceeds the usual standard. Seasonal workers can rent these at the conditions agreed and communicated in advance.

We have implemented further key projects through our joint ventures in the energy sector. Particularly noteworthy are our ground-mounted photovoltaic projects (160 hectares of developed land and the creation of connection capacities for third parties). Furthermore, the Wimex Group and its partners are constructing two substations with a total capacity of 252 MVA, one of which will go into operation in the third quarter of 2025 and the second in the second quarter of 2026.

”Compared to the previous reporting period, we have implemented key projects, particularly in the areas of social affairs and compliance.“

ENVIRONMENTAL INFORMATION

ESRS E1 CLIMATE CHANGE

ESRS E1 SBM 3: SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Our fields are exposed to daily weather conditions, which is why climatic changes and increasing weather extremes affect us directly. In our materiality assessment, we systematically identified potential and actual impacts, opportunities and risks. These include:

Actual and potential impacts on people and the environment

- Emissions and air quality: The production of agricultural products causes emissions of greenhouse gases (GHG) and air pollutants. This can deteriorate air quality in the affected areas and adversely affect human health.

- Climate extremes: Climate change is increasingly leading to extreme weather events such as heat waves, heavy rainfall and flooding. This can worsen the working conditions of our workforce and fundamentally jeopardise production sites. Natural resources (e.g. soil) may be restricted or altered in their usability.

Financial opportunities

- Resilience: Climate change is contributing to a re-evaluation of existing business models and driving forward diversification. As a result, more agricultural businesses will no longer be able to remain in operation, which offers the Wimex Group opportunities to increase its market share.

”Our fields are exposed to daily weather conditions, which is why climatic changes and increasing weather extremes affect us directly. In our materiality assessment, we systematically identified potential and actual impacts, opportunities and risks.“

Financial risks

- Regulatory requirements: In Germany, environmental regulations are sometimes stricter than those of its European competitors. These stricter regulations can lead to increased development and compliance costs and thus represent a competitive disadvantage. Non-compliance can result in fines and legal consequences.

- Climate change-related changes: Rising raw material prices and access to limited materials can increase manufacturing costs. In addition, climatic changes influence the migratory behaviour of birds, which can lead to the increased spread of viruses – thereby increasing the risk of bird-specific disease outbreaks.

- Operational disruptions: Climate change can cause unpredictable weather events such as floods or storms, which can have a negative impact on production in the event of an emergency.

ESRS E1-1: TRANSITION PLAN FOR CLIMATE PROTECTION

Ambitious climate protection goals

The Wimex Group has a group-wide sustainability policy that aims to make a positive contribution to society and the environment **through a triad of economic, ecological and social responsibility**. Our understanding of sustainability is based on the conviction that economic success is the foundation for being able to assume ecological and social responsibility in the long term. By this, we mean long-term sustainable business practices that are reflected responsibly and transparently in all our business relationships. Our financial practices are designed to ensure long-term value creation without compromising the principles of sustainability. Diversification and a drive for innovation are key drivers of our actions.

The Group has set itself ambitious climate protection targets and is pursuing the goal of **achieving climate neutrality in Scope 1 and Scope 2 emissions by 2030**. A central component of our transition plan is the introduction of our energy management system in accordance with DIN EN ISO 50001 by 2025. This will help us to accurately record location-specific energy consumption, systematically identify potential savings and derive appropriate measures. This enables us to reduce our emissions in a more targeted manner. In this context, our rural locations are to be extensively digitised to improve energy monitoring. We are also pursuing the goal of increasing our security of supply by continuously expanding renewable energies and generating as much electricity as we consume ourselves by 2030.

At the same time, the restructuring of our corporate structure, which we started in 2021, is progressing. Since then, we have divided our business activities into Business Units, introduced an overarching umbrella brand and focused more strongly on sustainability and transparent communication. Since mid-2024, we have been establishing an integrated management system that consistently delegates responsibilities to the **Business Units** while improving performance measurement and control. This transformation process forms the organisational backbone of our transition plan and creates the structural conditions for sustainable development.

”The Wimex Group has a group-wide sustainability policy that aims to make a positive contribution to society and the environment through a triad of economic, ecological and social responsibility.“

As a company, we see green transformation not as a short-term goal, but as a continuous change that requires a willingness to innovate, flexibility and targeted investments. By continuously reviewing and developing our processes, we are laying the foundation for sustainable competitiveness. Our investment strategy is closely linked to this transformation path and follows a long-term, responsible approach. The **transition plan** is firmly integrated into our financial planning and is approved by both the shareholders and the advisory board. The Wimex Group's climate strategy is to be financed primarily from operating cash flow. In conjunction with our strong financial indicators, solid liquidity profile and conservative financial policy, our ability to successfully implement the climate strategy is considered assured. To support this, we are making greater use of the repair budget of TEURO 4,000 to give preference to more sustainable products for repairs or replacement investments, provided this makes economic sense. In addition, we are providing an additional budget of TEURO 500 for further climate-related measures, such as the purchase of climate certificates. Further investments are to be made in consultation with the shareholders and the advisory board.

”As a company, we see green transformation not as a short-term goal, but as a continuous change that requires a willingness to innovate, flexibility and targeted investments.“

ESRS E1-2: STRATEGIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Challenges posed by extreme weather events

The effects of climate change are posing increasing challenges for our agricultural activities, particularly due to the increase in extreme weather events. In spring 2024, Germany recorded a new temperature record since weather records began in 1881; March 2025 was one of the driest months on record. In arable farming, recurring droughts and heavy rainfall are increasingly leading to crop failures and fluctuations in quality. Vegetable cultivation is also directly exposed to climatic changes and requires ever greater adaptability. In poultry farming, we can respond flexibly to external conditions through closed housing systems, air conditioning and heating technology. However, this also entails rising investment, energy and operating costs.

Against this backdrop, long-term strategies for climate adaptation are becoming increasingly important. These include **increasing operational resilience,** stable processes, and transparent decision-making. One strategic advantage lies in the established circular economy within our Group. This enables us to optimise resource use and environmental impact holistically – an aspect that is discussed in more detail in chapter E5-1 on resource use.

Through our group-wide cooperation, we create synergies that enable a strategic reduction of our ecological footprint. Our **decarbonisation strategy** follows a clear roadmap based on the following pillars: the gradual electrification of our processes, the technological modernisation of our infrastructure and the systematic, long-term phase-out of fossil fuels. This is how we intend to contribute to climate protection.

”The effects of climate change are posing increasing challenges for our agricultural activities, particularly due to the increase in extreme weather events.“

ESRS E1-3: MEASURES AND RESOURCES RELATED TO CLIMATE STRATEGIES

Building blocks of our climate strategy

We have not conducted an independent resilience analysis, as resilient structures and decision-making processes are already taken into account on an ongoing basis in our agricultural business activities. Dealing with climatic, economic and operational challenges is part of our everyday business and is firmly anchored in our organisational culture. With the introduction of sustainability management software, we can record our greenhouse gas emissions more accurately and manage measures in a more targeted manner. Our climate strategy is put into practice through numerous concrete measures.

One focus is on the **expansion of renewable energies**, especially photovoltaics. We already operate 32 rooftop systems with an installed capacity of 3,591.5 kWp. In addition, we have a total share of 35,000 kWp of installed capacity in two large ground-mounted systems, which are scheduled for completion in 2026. We are implementing these projects together with our joint venture partners – including two substations with a planned total capacity of 252 MVA, which are also scheduled to go into operation by 2026. To illustrate the impact of these projects, here is a calculation example that shows the savings in greenhouse gas emissions. In 2024, the German electricity mix caused an average of 363 g CO_2e per kilowatt hour generated . Photovoltaic electricity, on the other hand, is accounted for at an average of 53 g CO_2e per kilowatt hour[1] over its entire life cycle. This difference results in a potential annual saving of around 80,000 t CO_2e[2] in Germany for our photovoltaic projects.

We are consistently pursuing **electrification** and gradually moving away from fossil fuels – with success. Over the past five years, we have reduced our Scope 1 and 2 emissions within Germany from 42,199 tonnes of CO_2e to 34,955 tonnes of CO_2e, which corresponds to a saving of approximately 20%. In addition, we are continuously modernising our buildings and facilities in line with our ISO 50001 energy management system to further increase energy efficiency. Concrete measures are already planned: for example, we want to electrify our well pumps in the vegetable sector and implement a complete energy-efficient conversion of a hatchery in the poultry sector by 2029.

1) *German Federal Environment Agency (2024): CO_2 emissions per kilowatt hour of electricity reduced by 2024. Available online: https://www.umweltbundesamt.de/themen/co2-emissionen-pro-kilowattstunde-strom-2024*

2) *German Federal Environment Agency (2024): Photovoltaics. Available online: https://www.umweltbundesamt.de/themen/klima-energie/erneuerbare-energien/photovoltaik#%C3%96kobilanz*

We are also driving change in our mobility. Our vehicle fleet already includes 12 electric vehicles and 14 hybrid vehicles. With the increasing range of new models, we aim to achieve our goal of switching entirely to alternative powertrains by 2030. During the reporting period, we also expanded our own charging station infrastructure by five charging stations with a total of eight charging points.

Another key approach is to **strengthen regional cycles**. By working with local partners, we are implementing projects that not only promote the regional economy but also reduce the impact on the climate, as regional products with their short transport routes lower emissions. We are also committed to deforestation-free supply chains, especially for animal feed. We only purchase products that have been produced in accordance with the European Union Deforestation Regulation (EUDR) on verifiably deforestation-free land.

In addition, we are conducting field trials to test **alternative cultivation methods** that require less tillage. This reduces the operating time of agricultural machinery, which in turn saves CO_2 emissions. Reforestation also allows us to sequester carbon dioxide in the soil.

ESRS E1-4: TARGETS RELATED TO CLIMATE PROTECTION AND ADAPTATION TO CLIMATE CHANGE

Goal of climate neutrality in Scope 1 and 2

We continue to pursue the ambitious goal of achieving climate neutrality in Scope 1 and Scope 2 emissions by 2030. Our target is based on the GHG Protocol. We are deliberately focusing on these two categories because we have valid and reliable data for them. Based on this, we can take targeted measures to avoid and reduce emissions, as illustrated by the measures listed above. The 2020/2021 financial year serves as the base year for our carbon footprint accounting. We use this as a basis for continuously measuring our progress. In the past 2024/2025 financial year, our emissions amounted to 24,183 tonnes of CO_2 in Scope 1 and 10,812 tonnes of CO_2 in Scope 2. The main sources of these emissions are the fossil fuels we use to generate energy and the operation of our vehicle fleet, including our truck fleet and agricultural machinery. It should be noted that agriculture is heavily dependent on external factors such as weather and climate. These factors not only affect cultivation, but also downstream processing (e.g. increased energy requirements for drying in the case of wetter harvests).

Based on current knowledge, our emission reduction targets are compatible with the 1.5°C target of the Paris Agreement. Formal validation by an external body is not yet available. However, we are currently in the internal evaluation phase regarding a possible membership in **the Science Based Targets initiative** (SBTi)[3] to have our climate targets scientifically reviewed and confirmed in the future. Our aim is not only to make significant progress within the Scope 1 and 2 categories, but also to reduce our Scope 3 emissions as far as possible through targeted measures.

Setting specific targets for our **Scope 3 emissions** is particularly challenging, as these are mainly attributable to the purchase of feed. Since we cannot fundamentally change our purchasing practices for production and animal health reasons, we are taking a different approach: we consistently ensure that our supply chains are deforestation-free and give preference to regional sources, such as our own feed cultivation. In future, we aim to identify further levers to reduce our emissions in this area.

3) *Science Based Targets initiative: https://sciencebasedtargets.org/*

ESRS E1-5:
ENERGY CONSUMPTION AND ENERGY MIX

Our energy consumption at our German sites is made up of various energy sources: electricity, district heating, biogas, liquefied petroleum gas, natural gas, heating oil, diesel and petrol. In addition, we generate part of our electricity requirements ourselves through photovoltaic systems. The underlying energy mix is based on the data provided to us by our energy supplier for the 2024/2025 financial year and on the supplier's official energy mix for 2023. It can be assumed that this share will continue to develop in favour of renewable energies in the future. At our locations in the Netherlands, energy consumption is limited to electricity, natural gas and diesel. Here, too, the information provided by our energy supplier for the 2024/2025 financial year and the energy mix for 2023 were considered.

SITE-SPECIFIC ENERGY CONSUMPTION AND ENERGY MIX	GERMANY	NETHERLANDS
(1) Fuel consumption from coal and coal products (MWh)	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	56,929	6,560
(3) Fuel consumption from natural gas (MWh)	19,384	4,023
(4) Fuel consumption from other fossil sources (MWh)	0	0
(5) Consumption from purchased or received electricity, heat, steam and cooling and from fossil sources (MWh)	8,974	9,140
(6) Total consumption of fossil energy (MWh), (sum of lines 1 to 5)	85,288	19,724
Share of fossil sources in total energy consumption	**67.07 %**	**76.17 %**
(7) Consumption from nuclear power sources (MWh)	377	0
Share of consumption from nuclear sources in total energy consumption	**0.30 %**	**0.00 %**
(8) Fuel consumption from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	6,458	0
(9) Consumption from purchased or received electricity, heat, steam and cooling from renewable sources (MWh)	34,134	6,170
(10) Consumption of self-generated renewable energy that is not fuel (MWh)	898	0
(11) Total consumption of renewable energy (MWh) (sum of lines 8 to 10)	41,491	6,170
Share of renewable sources in total energy consumption	**32.63 %**	**23.83 %**
Total energy consumption (MWh) (sum of lines 6, 7 and 11)	**127,156**	**25,894**

Table 5: Energy mix for the 2024/2025 financial year

ESRS E1-6: GROSS GHG EMISSIONS FROM SCOPE 1, 2 AND 3 CATEGORIES AND TOTAL GHG EMISSIONS

We are aware that the emissions data available to us is still subject to uncertainty. Depending on the underlying emission factors, there may be significant deviations, particularly at the product level. We therefore use the more conservative, i.e. higher, emission values wherever possible. Our goal is to realistically record our actual **ecological footprint**, communicate it transparently and reduce it effectively. The following table provides an overview of greenhouse gas emissions for the respective financial years of the Wimex Group. The data for Scope 1 and Scope 2 are considered reliable. The figures for Scope 3 emissions are still based on numerous assumptions, meaning that complete recording is not currently possible. The values shown in the Scope 3 categories should therefore be understood as approximations. The climate balance presented is based on consistent emission factors.

GREENHOUSE GAS EMISSIONS (t CO_2e)	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Scope 1 gross GHG emissions	31,181	30,688	26,956	24,738	24,183
Scope 2 gross GHG emissions	11,018	10,475	10,593	10,836	10,812
Scope 3 gross GHG emissions	102,531	103,345	103,384	103,038	104,925

Table 6: Carbon footprint

SCOPE 1 & SCOPE 2

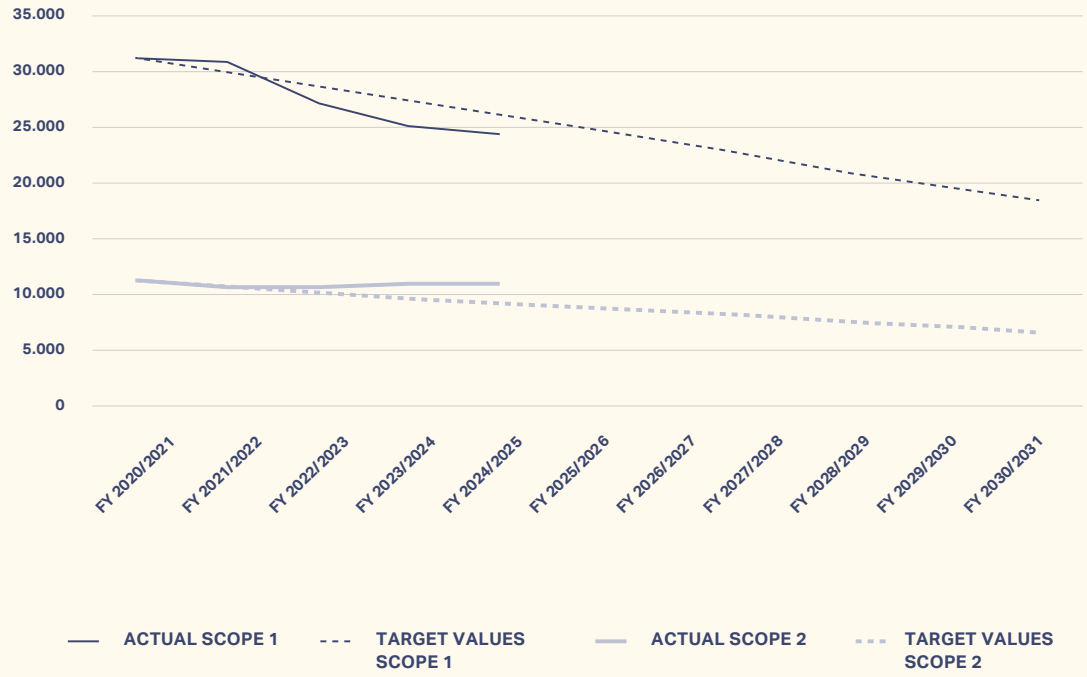


Figure 8: Emission reduction in line with SBTi targets

The data clearly shows that our decarbonisation strategy is working. We have already reduced our use of fossil fuels by around 23% in Scope 1 over the last four years, while Scope 2 emissions have remained stable as a result of electrification. By increasing our procurement of green electricity via PPAs, we will continue to reduce these emissions in the future. In this way, we are ensuring that our measures are in line with the goals of the Paris Climate Agreement, as specified by the SBTi guidelines. Scope 3 emissions, which are mainly caused by the purchase of feed, remain largely constant.

”We have already reduced our use of fossil fuels by around 23% in Scope 1 over the last four years.“

ESRS E1-7: GREENHOUSE GAS REMOVAL AND GREENHOUSE GAS REDUCTION PROJECTS FINANCED THROUGH CARBON CREDITS

Avoidance and storage of carbon dioxide

Our sustainability strategy focuses on avoiding emissions. As an agricultural company, we also have the opportunity to actively store carbon dioxide in the soil, in particular by building up humus in our arable and forest areas.

To this end, we use various **agricultural measures**, such as the cultivation of catch crops, undersown crops, flower strips and the creation of fallow land. Not every measure can be directly expressed in figures, but the long-term benefits for the soil are obvious, because healthy soils are a key resource. Humus formation contributes to a fertile soil structure and also stores carbon dioxide. In the 2024 calendar year, we were able to generate 3,583 tonnes of CO_2 emission credits over an area of almost 1,900 hectares through an external provider.

In addition, we have 139,73 hectares **of our own forest land**, which is equivalent to around 200 football pitches. According to estimates by the foundation “Unternehmen Wald”, one hectare of forest stores approximately 6 tonnes of CO_2 per year[4]. In our case, this results in a potential storage capacity of around 838 tonnes of CO_2 per year. This figure is for guidance only and is not binding.

As an energy-intensive company with over a hundred locations, some of which are in rural areas, we rely on individual and location-specific solutions for our energy supply. In the 2024 calendar year, we were able to offset a total of 12,577.70 tonnes of CO_2 emissions by offsetting our entire natural gas consumption and the portion of electricity not sourced from green electricity. The **CO_2-certificates** show that the measures range from small-scale initiatives such as smoke-free kitchens and the association "Die Ofenmacher e. V." to land cultivation in Europe and wind turbines in Tamil Nadu, India. These are certified by the German Institute TÜV Nord.

4) *Forest Enterprise Foundation (n.Y): How much carbon dioxide (CO_2) does a forest or tree store? Available online: https://www.wald.de/waldwissen/wie-viel-kohlendioxid-co2-speichert-der-wald-bzw-ein-baum/*

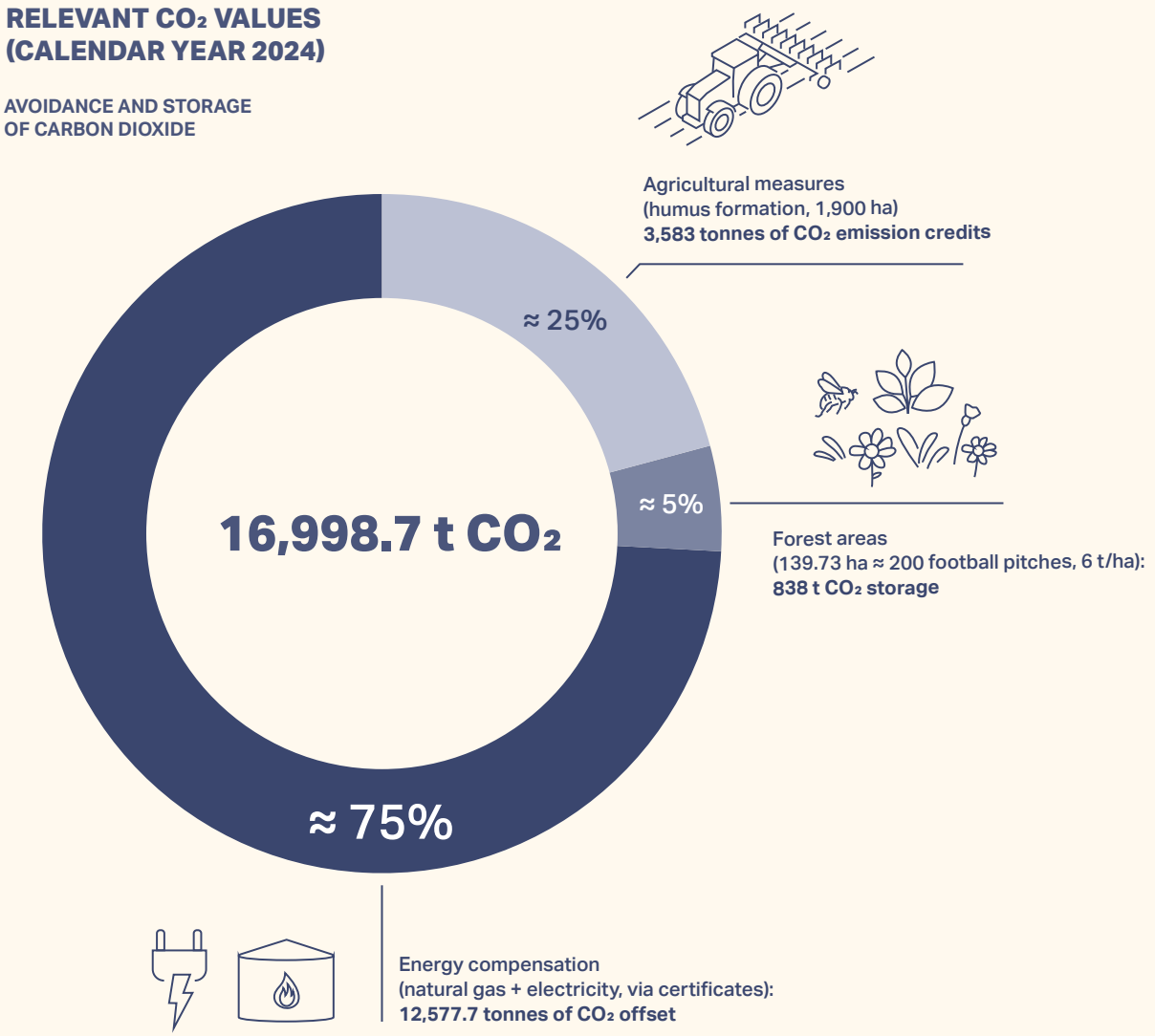


Figure 9: Avoidance and storage of carbon dioxide in the calendar year 2024

”As an energy-intensive company with over a hundred locations, some of which are in rural areas, we rely on individual and location-specific solutions for our energy supply.“

ESRS E1-8: INTERNAL CO_2 PRICING

There is no direct CO_2 pricing within the Wimex Group. However, in addition to energy savings, the associated emissions are considered for large investments.

ESRS E1-9: EXPECTED FINANCIAL IMPACT OF SIGNIFICANT PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES

See Table 4 in section ESRS 3 SBM 3

ESRS E2 POLLUTION

ESRS 2 SBM 3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Agricultural production depends on clean air, water, fertile soil and other ecosystem services. The materiality analysis identified the following potential and actual impacts, opportunities and risks:

Actual and potential impacts on people and the environment

- Air pollution: Emissions of ammonia and sulphur dioxide from livestock farming contribute to air pollution. The use of vehicles and agricultural machinery also produces pollutants that impair air quality.

- Soil degradation: Monoculture farming, the use of fertilisers and pesticides, and intensive tillage can disrupt the balance of soil microorganisms and cause soil erosion, compaction and nutrient loss. These factors have a long-term negative impact on soil structure and fertility and can permanently reduce yield potential.

- Water pollution: Certain agricultural processes, such as fertilisation or stable cleaning, can cause substances such as nitrate to enter the groundwater. There is also a risk that operating materials such as fuel, oil or lubricants may leak and contaminate water bodies.

Financial opportunities

- Subsidies: Support programmes and tax breaks for environmentally friendly technologies can provide financial incentives.

Financial risks

- Regulatory requirements: In Germany, environmental regulations are sometimes stricter than those of its European competitors. These stricter regulations can lead to increased development and compliance costs and thus represent a competitive disadvantage. Non-compliance can result in fines and legal consequences. In addition, complex approval procedures pose a considerable risk to planning and profitability.

- Reputational damage: Careless treatment of the environment can lead to reputational damage, which could result in the loss of customers and financing partners.

ESRS E2-1: STRATEGIES RELATED TO ENVIRONMENTAL POLLUTION

Protection of soil, air and water

Protecting our environment, especially the careful use of soil, air and water, is an integral part of our daily work. It is in our own interest to consistently avoid potential environmental pollution. There are numerous reasons for this, ranging from our **responsibility towards the regions** in which we operate and where we work in partnership with various market participants, to the tangible impact on the local ecosystems in which we do business. That is why environmental protection is essential for us, not only from an ecological perspective, but also from a business perspective. Our central concern is to continuously reduce the environmental impact of our agricultural activities and promote sustainable practices along the entire value chain. In Germany, the use of environmental resources is clearly regulated: regulations for the protection of soil, water and air are subject to strict controls by the relevant authorities. Compliance with all applicable laws and industry-specific standards is a matter of course for us and of central importance. In addition, our Supplier Code of Conduct also requires our partners to behave in an environmentally friendly manner.

”Protecting our environment, especially the careful use of soil, air and water, is an integral part of our daily work.“

ESRS E2-2: MEASURES AND RESOURCES RELATED TO ENVIRONMENTAL POLLUTION

Adaptation of cultivation practices

Our measures to prevent or reduce environmental pollution are diverse and comprehensive. Employees who work with environmentally sensitive resources receive regular training, awareness-raising and information about their scope for action. For example, in addition to information on legal requirements, purchasers in the plant protection sector also receive knowledge about the mode of action and environmental impact of individual products, enabling them to consider these factors in their purchasing decisions.

In vegetable and arable farming, we implement comprehensive legal requirements aimed at preventing pollution of the soil, air and water. We continuously adapt our cultivation practices to changing climatic, ecological and legal conditions. This includes, among other things, the selection of climate-resilient varieties, optimised crop rotation management and the use of water-efficient irrigation methods. With the help of **precision farming solutions**, sowing and fertilisation are carried out on a site-specific basis. Small plots within a field are cultivated individually according to their yield potential and supplied with nutrients as required. To counteract erosion, compaction and the loss of organic matter, we rely on a soil management plan with reduced tillage, catch crops and humus formation. Machines are used in a way that is as gentle on the soil as possible, for example, with caterpillar tracks; regular soil analyses support crop planning. In annually renewed cultivation trials, we test the compatibility, yield potential and ecological and economic effects of alternative varieties and cultivation systems in order to make informed decisions about their practical suitability. This also includes methods of regenerative agriculture. In addition, we support all nature conservation programmes and voluntary eco-regulations, which are detailed in the overview of objectives.

In poultry farming, we comply with strict environmental standards in accordance with the Technical Instructions on Air Quality Control and the Federal Immission Control Act. Among other things, these regulations set emission limits for ammonia, dust and odours and require us to comply with extensive documentation and reporting obligations. For our poultry farms that fall under the PRTR (Pollutant Release and Transfer Register) activities, an annual report is submitted on the relevant emissions into the air and, where applicable, into other environmental media.

ESRS E2-3: TARGETS RELATED TO ENVIRONMENTAL POLLUTION

Understanding environmental impact

Our central goal is to consistently avoid environmental pollution and to continuously increase resource efficiency out of ecological and economic responsibility. Specifically, we are aiming to reduce the use of herbicides by 50% in the coming season for vegetable production (including onions and lettuce). By **using spot spraying methods**, where spraying is only carried out at specific points, we aim to reduce the amount used by a further 20% in the following year. With flower strips covering an area of around 200 hectares, we aim to create compensation areas for environmental protection in 2026, alongside our other nature conservation programmes and voluntary eco-regulations.

In addition, we are committed to continuously improving data collection to make reliable statements about the **Product Environmental Footprint (PEF)** in the future, thereby tapping into further optimisation potential.

At the same time, we are aware of the limits of plannable measures. Agriculture is highly dependent on weather and climatic influences. These factors not only determine how land is cultivated but also have a direct impact on further processing.

”Our central goal is to consistently avoid environmental pollution and to continuously increase resource efficiency out of ecological and economic responsibility.“

ESRS E2-4: AIR, WATER AND SOIL POLLUTION

At present, there is no summary of key figures on air, water and soil pollution that would give us a comprehensive understanding of the emissions from our production. The reason for this is that there are numerous detailed individual reports, which would be very time-consuming to compile.

The following table provides an overview of the emissions of methane, nitrogen oxide, ammonia and particulate matter generated in 2024 at our facilities covered by the PRTR. These are 32 farms classified as intensive livestock farming or rearing with a capacity of more than 40,000 animals.

EMISSIONS IN TONNES	QUANTITY IN TONNES IN THE CALENDAR YEAR 2024
Methane	90.91
Nitrogen oxide	3.99
Ammonia	1,401.73
Particulate matter	66.93

Table 7: Environmental impacts PRTR facilities

The basis for calculation – specified by the PRTR – is based on the average annual stock and the average weight of the animals, multiplied by the emission factors specified for this purpose.

ESRS E2-5: SUBSTANCES OF CONCERN AND SUBSTANCES OF VERY HIGH CONCERN

Not relevant, as no substances of concern are used in accordance with the REACH Regulation.

ESRS E2-6: EXPECTED FINANCIAL IMPACT OF RISKS AND OPPORTUNITIES RELATED TO ENVIRONMENTAL POLLUTION

See Table 4 in section ESRS 3 SBM 3

ESRS E3 WATER AND MARINE RESOURCES

ESRS 2 SBM 3: SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As a manufacturing industry, we depend on a reliable water supply, especially for species-appropriate animal husbandry, vegetable cultivation and compliance with all hygiene regulations. The versatile use of water brings with it an equally great responsibility. Our materiality analysis revealed the following potential and actual impacts, opportunities and risks:

Actual and potential impacts on people and the environment

- Food production: The availability of water is a key prerequisite for our agricultural activities. Without an adequate water supply, for example, as a result of restricted water usage rights, it is not possible to grow vegetables or raise poultry in a species-appropriate manner for meat production.

- Hygiene and contamination: Water is used in production not only for irrigation, but also to maintain hygiene standards. Cleaning chicken coops and vegetable products is essential to meet strict hygiene and food safety requirements and protect consumer health.

- Environmental impact: High water consumption, especially through artificial irrigation, can contribute to a drop in the groundwater level. This increases the risk of further negative ecological consequences, such as impacts on local ecosystems and biodiversity.

Financial opportunities

- Use of well water: The use of well water offers economic advantages, especially given the large amounts of water required for vegetable cultivation.

Financial risks

- Climate change: Progressive climate change is increasingly bringing extreme weather conditions such as prolonged droughts, which significantly increase water demand. As a result, this can lead to the abandonment of certain water-intensive vegetable crops.

- Regulation: Strict legal requirements, complex approval procedures and limited water resources pose a considerable risk to the predictability and profitability of vegetable production.

ESRS E3-1: STRATEGIES RELATED TO WATER AND MARINE RESOURCES

Water secures value creation

Water is a key element of our production processes. We strive to use it as efficiently and sparingly as possible through sustainable water management and careful water extraction. Our water management is organised on a decentralised basis and is the responsibility of the respective site management teams. All water extraction is recorded and monitored centrally by our internal energy department. There is currently no specific voluntary commitment to water consumption, as according to the Water Risk Atlas[5], our sites are exposed to low to medium risk. We work closely with local authorities and provide relevant evidence such as water levels, withdrawal volumes, water analyses and other information as required. Should **water risks** nevertheless arise, the necessary measures are coordinated closely with the responsible authorities and implemented consistently. Our top priority is therefore to eliminate any risks related to supply and hygiene to ensure animal safety and product quality. Beyond our production sites, our Supplier Code of Conduct requires our partners to behave in an environmentally friendly manner, which includes the careful use of water.

Due to the different conditions at our locations, the respective requirements and the associated water demand vary considerably. The use and extraction of water is always based on local conditions and water law permits, which we coordinate closely with the relevant authorities.

We use water for various operational processes, sanitary facilities, and general household needs. The largest share is used for vegetable production, mainly for **irrigating our outdoor crops**. In addition, water is used in greenhouse cultivation and for cleaning the products to prepare them for delivery to food retailers. Some of the water used remains in the product as so-called virtual water, as vegetable products consist mainly of water.

Most of the water is extracted from **our own wells**. We also use rainwater whenever possible and sensible. At our site in Osterweddingen, water is collected not only from our own greenhouse roof, but also from the approximately 30,000 m² roof area of a neighbouring site. The collected **rainwater** is directed into collection basins, treated and used for irrigation. We focus on multiple uses wherever possible by treating and reusing washing water. As the figure shows, we supplied up to 75% of our greenhouse vegetable crops with rainwater. This represents a significant increase compared to 2021. However, it should also be noted that we are highly dependent on the weather to fill the retention basins.

5) *World Resources Institute (2021): Aqueduct Water Risk Atlas. Available online: https://www.wri.org/data/aqueduct-water-risk-atlas*

WATER CONSUMPTION AND RAINWATER PERCENTAGE

FROM 2021 TO 2024

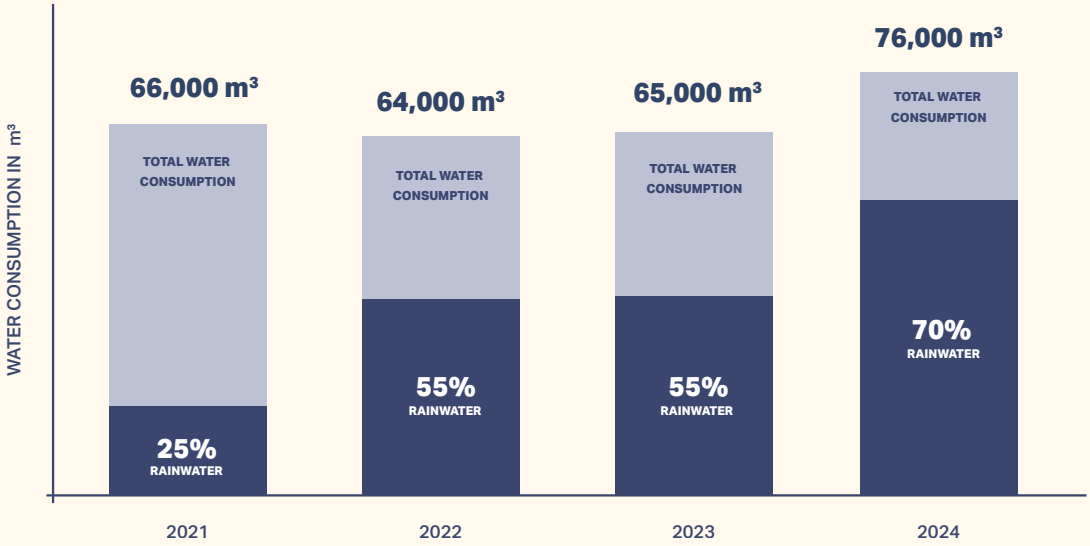


Figure 10: Rainwater Consumption in greenhouse

In poultry farming, we need water at our farm locations primarily for **watering the animals** and for hygiene in the barns. In the hatcheries, it is used for both cleaning and cooling. At our hatchery and farm locations, we use our own wells in some cases and otherwise rely on the public supply network. The water quality is checked regularly to ensure that it is suitable for our poultry to drink.

Wastewater is mainly produced in the company in sanitary facilities in the staff area and during the cleaning of the housing facilities. As a matter of principle, we treat the wastewater produced in accordance with legal requirements to prevent contamination of surface water and groundwater. On the farms, **wastewater** is mainly produced during the cleaning of the housing facilities after the birds have been removed. The wash water is directed via so-called manure plates into special wash water collection pits or containers. This is highly diluted manure, which is collected by agricultural businesses and then used as organic fertiliser on surrounding farmland. Uncontaminated water, such as rainwater or well water, is either allowed to seep away, channelled into watercourses via ditches in a controlled manner or collected and used in the farm's own water treatment basins, depending on local conditions. In the staff area, wastewater disposal is primarily carried out via a connection to the public sewage system, alternatively via collection pits, which are regularly emptied by the responsible special-purpose association, or via small sewage treatment plants. The latter two solutions are necessary because many of the farm locations are not connected to the public sewage system due to their geographical location.

ESRS E3-2: MEASURES AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

Three-pronged approach to water conservation

We reduce water consumption by applying **three key principles**: we avoid waste, we reuse washing water, and we use rainwater wherever possible. In addition, we continuously test and trial water-saving technologies and innovative cultivation systems. If they prove successful from an economic and ecological point of view, we integrate them into our production processes. Another lever is research. The ongoing development of climate-resistant seeds and the optimisation of poultry genetics can also lead to improvements in utilisation; to a small extent, this could also have a positive effect on water consumption.

Wastewater is treated in accordance with legal requirements, depending on the location, via public networks, small sewage treatment plants or collection pits. We also take technical precautions to **protect groundwater**. These include water-impermeable floor slabs in stable areas and the proper storage of cleaning agents and disinfectants in specially designed containers. We consistently comply with the ecological thresholds specified by law. In close cooperation with the relevant authorities, we carry out regular environmental tests and water analyses in order to identify and avoid potential risks at an early stage.

”We reduce water consumption by applying three key principles: we avoid waste, we reuse washing water, and we use rainwater wherever possible.“

ESRS E3-3: TARGETS RELATED TO WATER AND MARINE RESOURCES

Reduce water consumption by a quarter by 2030

Our goal is to continuously reduce water consumption in relation to the volume of goods produced. In 2023, we set ourselves the goal of reducing our water consumption by 25% by 2030 compared to the reference year 2020. We remain committed to this goal. At the same time, climate change is bringing increasing pressures – such as **drought** – and thus increased water requirements for our production, which will make it more difficult to achieve our goals. Savings that come at the expense of animal health or the quality of our vegetable production are out of the question for us.

We want to gradually expand the **multiple uses of water**, primarily in vegetable production, as much as possible. This also includes collecting and using rainwater in an even more targeted manner. In addition, water-saving technologies will be increasingly tested in the future and, if evaluated positively, adopted in our operations. This also includes innovative cultivation systems. To better assess such sustainability performances in the future, a more reliable data basis is also to be created.

”In 2023, we set ourselves the goal of reducing our water consumption by 25% by 2030 compared to the reference year 2020.“

ESRS E3-4: WATER CONSUMPTION

Total water withdrawal in the 2024 calendar year amounted to 1,568,211 m³, remaining at a stable level compared to the reference year 2020. Weather-related influences such as the climatic conditions of the respective years and the temporal distribution of precipitation must be considered. The main water volumes come from vegetable cultivation. Therefore, internal factors also play a role: for example, the areas cultivated in the respective year and the crops grown have a significant influence on total water consumption. The following figure shows water consumption for the respective calendar years.

TOTAL WATER EXTRACTION BY SOURCE

FROM 2020 TO 2024

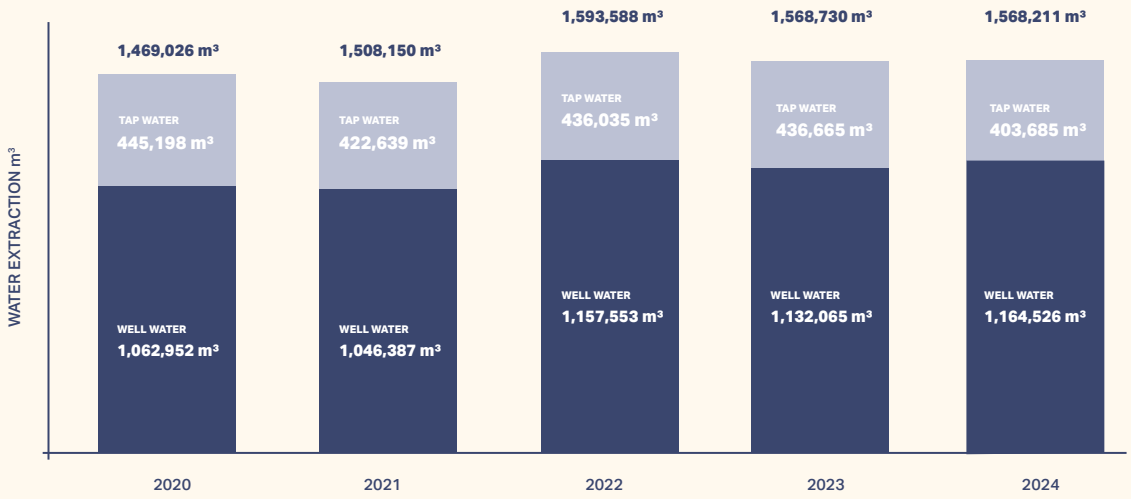


Figure 11: Water consumption

”Total water withdrawal in the 2024 calendar year amounted to 1,568,211 m², remaining at a stable level compared to the reference year 2020.“

ESRS E3-5: EXPECTED FINANCIAL EFFECTS OF SIGNIFICANT RISKS AND OPPORTUNITIES RELATED TO WATER AND MARINE RESOURCES

See Table 4 in Section ESRS 3 SBM 3.

ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY

ESRS 2 SBM 3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Our business model is based on a strongly circular value creation network that enables the efficient and environmentally friendly use of raw materials and resources. The close networking of our poultry, fruit and vegetable and energy divisions creates valuable synergies and promotes resource-efficient management. The materiality analysis identified various potential and actual impacts, opportunities and risks:

Actual and potential impacts on people and the environment

- Purchasing: We rely on the purchase of goods and services for our production. Purchasing, especially of feed, and the associated transport contribute to the release of greenhouse gases.

- Waste management: We generate a large amount of waste, most of which can be returned to natural cycles. However, there are other types of waste for which there are no recycling options, or which must be disposed of downstream by the end customer.

Financial opportunities

- Efficient use of resources: Optimised material cycles result in ecological and economic advantages, for example, through resale or new recycling channels. Types of use are continuously reviewed and optimised.

- Financing: Our business model and strategy are highly compatible with the increasing ESG requirements of lenders. Our ESG-compliant approach can facilitate access to financing on favourable terms and improve our company's capital marketability.

Financial risks

- Regulatory requirements: Complex regulations and approval procedures make it difficult to implement internal cycles. Strict requirements and penalties for non-compliance can lead to rising costs.

- Investment pressure: Circular processes require high initial investments. Their profitability often only becomes apparent in the long term and sometimes conflicts with short-term return targets.

ESRS E5-1: STRATEGIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Circular production system

Our corporate strategy pursues a circular and integrated production system in which we operate in a resource-efficient manner. We attach great importance to regional value creation through close cooperation with local businesses, wherever possible. We strive for value creation that is as self-sufficient as possible and have firmly anchored the idea of the circular economy in our company. Throughout the company's development, the **value creation network** has been systematically expanded in a strategic manner. Starting with pure poultry farming, the company expanded in a targeted manner by acquiring hatcheries and agricultural land and integrating its own feed mill. We are complementing our practices by building a biogas plant and increasing our focus on expanding renewable energies and innovative approaches in smart farming. In the existing value creation network, our poultry and fruit and vegetable production divisions are closely linked to the strategic areas of energy and smart farming, as shown in the diagram. Regular exchanges between the divisions – for example, through strategy meetings – ensure that all parties involved have a clear idea of their future direction. This allows us to make targeted and effective use of the synergies that arise. This enables us to design our processes to be effective and resource-efficient.

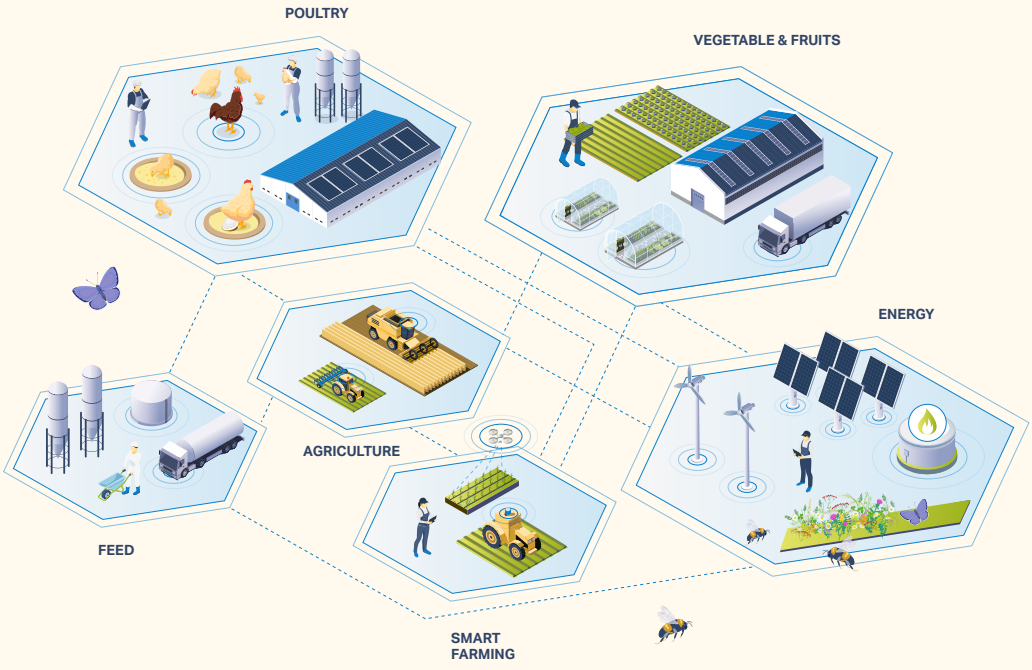


Figure 12: Value creation network

For example, we first check waste generated in our operations for possible recycling. If it cannot be used within our own system, we work with local waste disposal companies. For the packaging that we put into circulation in the Fruit and Vegetables Business Unit, we participate in the Dual System. This ensures that it is collected, recycled and appropriately reused. Consistent compliance with regulatory requirements is extremely important to us.

ESRS E5-2: MEASURES AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Further developing value creation cycles

In setting up our organisation, we have already established a circular value creation network. On this basis, we want to further develop our value creation cycles in a targeted manner to tap into additional synergies in the system and further reduce the use of linearly used raw materials.

In the following, we take a closer look at a **cycle in our value creation network** in the poultry sector to illustrate the integrated production cycles, which also contribute significantly to reducing our greenhouse gas emissions. We are able to supply some of our poultry with feed that we grow ourselves (arable farming), which is mixed in our feed mill according to a specific recipe. The excrement from our poultry is then used to generate energy in the biogas plant of our sister company, GM Biogas GmbH & Co. KG. The fermentation residues are then spread on the fields, where they serve as a source of nutrients for arable crops. This example illustrates the holistic use of our resources in line with the circular economy, which also reduces the need to purchase feed, energy and fertilisers.

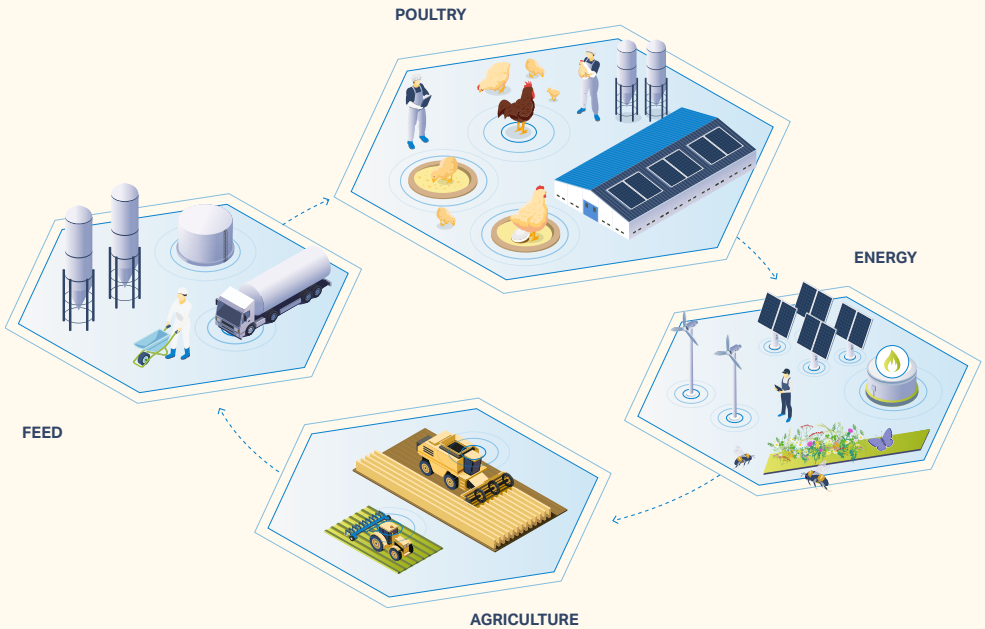


Figure 13: Circular economy Poultry Business Unit

With regard to our by-products, we have already integrated all feasible measures, as illustrated by the example above. At the same time, we are reaching our limits in this area, as we are subject to strict hygiene regulations. The example shows that we can only obtain raw materials for feed production from by-products to a very limited extent. The decisive factors here are the high requirements for feed hygiene and the necessary nutrient density. Poultry requires particularly high-quality, balanced feed to ensure health and performance.

We attach great importance to close **cooperation with neighbouring businesses** at our locations. We benefit from this exchange, for example, by using waste heat for our greenhouse, utilising neighbouring roof areas for rainwater harvesting to irrigate our crops, or undertaking projects such as expanding renewable energies in joint ventures. At the same time, we provide resources that benefit our partners. Fermentation residues serve as valuable fertiliser for neighbouring farms and sorted vegetable produce is passed on to the Tafel Deutschland e. V. association or to a zoo. In this way, we promote regional cycles and actively contribute to sustainable development in the respective regions.

The **effectiveness of such sustainability measures** is difficult to measure conclusively, as we are dependent on external factors in many cases. Our goal is to develop a better data basis that allows conclusions to be drawn about our own behaviour. In the Fruit and Vegetables Business Unit, we consistently rely on national deposit systems and reusable carrier systems to conserve resources and avoid waste. At the same time, we are strongly bound by customer requirements when marketing our products. This means that vegetables of impeccable quality may not reach the shops because certain specifications are not met. We are also dependent on external specifications for packaging. If these are changed at short notice, for example, for promotional campaigns, this results in unplanned surpluses of packaging material that has already been procured.

Last year, we trained our procurement staff in the Supplier Code of Conduct, thereby ensuring that our purchasing processes will continue to be consistently aligned with the sustainability parameters we have set ourselves.

”With regard to our by-products, we have already integrated all feasible measures, as illustrated by the example above.“

ESRS E5-3: TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Our goal is to continuously optimise and expand our value creation network. We consider entrepreneurial thinking and forward-looking action to be key prerequisites for this. Through regular strategy meetings and management meetings, we identify synergies, improve processes and strengthen our cycles. At the same time, we want to analyse the inflows and outflows of our resources in detail in order to identify potential for more efficient use. With a **comprehensive life cycle analysis** at our main locations, we want to derive measures by 2026 that will reduce resource consumption and waste generation. On this basis, we aim to reduce the amount of waste at our main locations by five per cent annually in the future. We see the first steps in reducing packaging materials and optimising existing processes, which will both reduce our environmental impact and yield economic benefits.

ESRS E5-4: RESOURCE INFLOWS

The Wimex Group's main resource inputs come primarily from the purchase of feed for our poultry and the acquisition of seeds and seedlings for vegetable and arable farming. Without a detailed breakdown of the individual components, feed purchases amounted to around 74,100 tonnes last year.
The most important countries of origin are:

- Germany (wheat, maize, soya meal, wheat bran, soya oil)
- Poland (wheat, maize, soya oil, sunflower meal)
- Hungary (sunflower meal)
- Netherlands (soya oil)

Seed purchases amounted to approximately 330 tonnes. It is difficult to quantify the exact number of seedlings, but based on an initial rough estimate from 2021, their weight is estimated at around 115 tonnes. Another important resource is water, which is explained in more detail in chapter chapter E3.

ESRS E5-5: RESOURCE OUTFLOWS

Waste management

The waste generated by the Group consists mainly of production waste and related by-products. In the poultry division, the main waste products are wastewater and chicken manure. The manure is collected and used by a sister company to produce biogas. By-products from our hatcheries are processed in accordance with customer requirements; in particular, clarified eggs and eggshells can usually be marketed. Selected animals from the farms and hatcheries are disposed of properly in accordance with the specifications of the waste category 2.

In vegetable cultivation, waste mainly consists of products that are not suitable for food retail. A distinction must be made between products from open fields and from greenhouses. Unmarketable vegetables from open fields are returned directly to the fields where they were grown and are therefore not recorded. The situation is different for vegetable products from greenhouses. These are not spread and are therefore disposed of properly together with other organic waste. Another waste stream is generated by packaging materials, mainly from deliveries or unused material that can no longer be used due to changed customer requirements.

In addition, waste is generated by mixed municipal waste at all locations, construction measures and normal operational residues. We strive to separate this waste as far as possible and send it for recycling. The following overview shows the recorded waste quantities and their recycling routes. The information on disposal methods is based on feedback from our largest disposal partners. There may be deviations at smaller sites, but these are not shown separately. The overview shows a continuous decline in our waste volumes.

”The waste generated by the Group consists mainly of production waste and related by-products.“

WASTE OVERVIEW

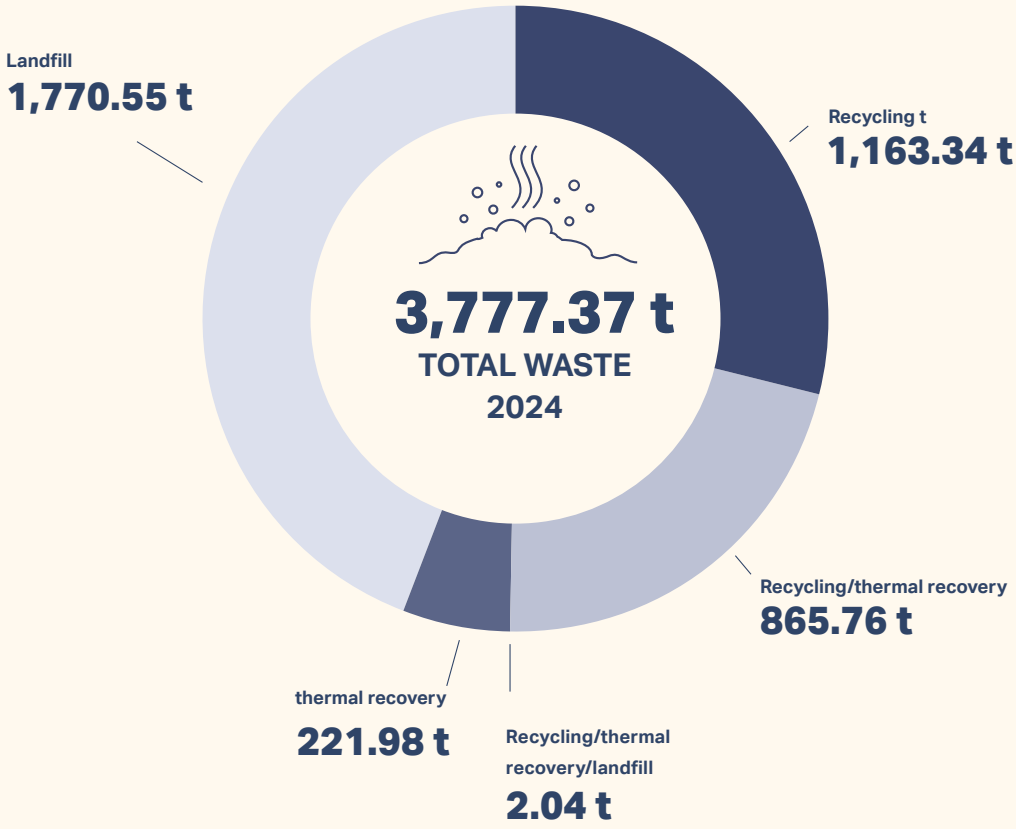


Figure 14: Waste overview

WASTE RECYCLING	2021	2022	2023	2024
Recycling (t)	2,136.51	1,385.07	1,585.96	1,163.34
Recycling/thermal recovery (t)	581.03	1,040.02	865.76	865.76
Recycling/thermal recovery/landfill (t)	0.57	15.12	15.12	2.04
Recycling/landfill (t)	7.84	7.84	7.84	0.00
Thermal recovery (t)	337.37	144.59	144.22	221.98
Landfill (t)	1,939.34	3,005.68	3,005.68	1,770.55
Total waste (t)	5,002.66	5,563.66	5,207.70	3,777.37

Table 8: Waste overview

WASTEWATER

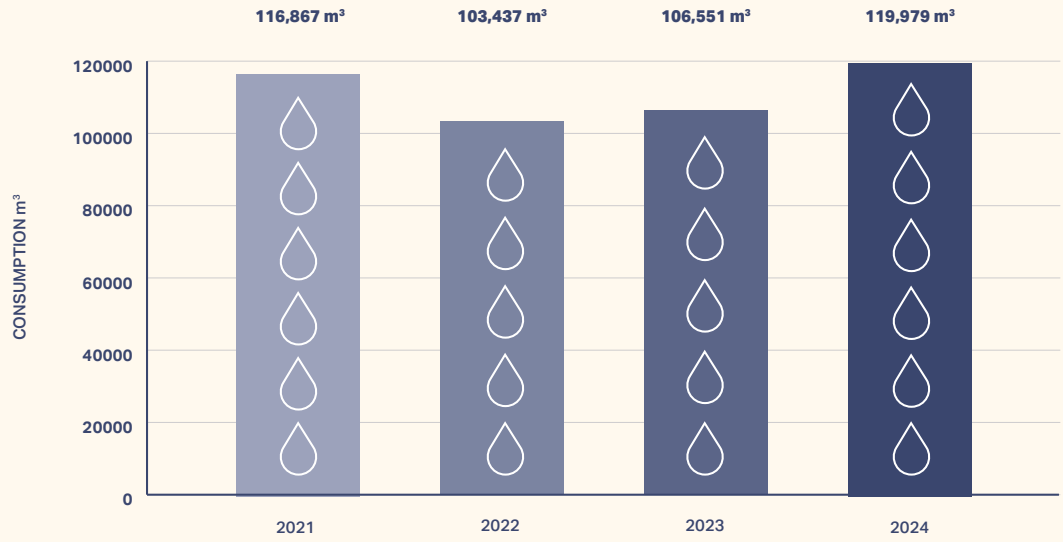


Figure 15: Wastewater overview

ESRS E5-6: EXPECTED FINANCIAL EFFECTS OF SIGNIFICANT RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

See Table 4 in section ESRS 3 SBM 3.

SOCIAL INFORMATION

ESRS S1: OWN WORKFORCE

ESRS 2 SBM 3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As an employer, we see it as our responsibility to create a safe and appreciative working environment. The materiality analysis we conducted provided us with valuable insights into potential and actual impacts, opportunities and risks. These include:

Actual and potential impacts on people and the environment

- Working conditions: The work carried out at our production sites is often physically demanding and can involve health risks. Flexible working hours are necessary, for example, due to weather conditions or animal stable entry and exit cycles; this can make it difficult to balance work and family life. In addition, the physical demands of manufacturing work make it difficult to integrate people with disabilities, which limits equal opportunities.

- Occupational health and safety: At our sites, we attach great importance to compliance with comprehensive hygiene and safety standards. These measures serve to protect our staff and help to prevent accidents, injuries and work-related illnesses.

- Health and well-being: In addition to physical safety, the mental well-being of our employees is one of our central concerns. This is because potential work intensification and time pressure increase stress levels and can have a negative impact on quality of life and productivity.

Financial opportunities

- Qualified employees: Recruiting skilled personnel and investing in training and qualifications for the workforce can increase productivity and improve product quality.
- Short decision-making processes: Flat hierarchies and direct communication channels – from production to management – enable challenges to be identified quickly and solutions to be implemented without bureaucracy. This supports a dynamic and solution-oriented corporate culture.
- Job security: We primarily focus on permanent jobs in order to offer our staff security and prospects on the one hand, and to guarantee the company's long-term ability to act on the other. Occupational safety specialists and local contact persons support the consistent implementation of necessary measures for workplace safety.

Financial risks

- Accidents and injuries at work: Despite comprehensive protective measures, work-related accidents cannot be completely ruled out. However, these not only pose health risks for our workforce, but can also have legal consequences and financial burdens for the company.
- Staff turnover: High staff turnover leads to additional costs due to training, increased organisational effort and potential quality losses. In addition, valuable experience and knowledge that ensures smooth processes are lost.
- Legal requirements: Legal regulations in the area of occupational health and safety require ongoing investment in training, protective equipment and compliance measures. In addition, the continuously rising minimum wage poses an increasing challenge to the production process and jeopardises its profitability.
- Insufficient personnel capacity: In production, the increasing pressure on employers to perform is challenging. This is because qualified and affordable workers are in short supply, which can lead to bottlenecks in production, quality losses and competitive disadvantages.

ESRS S1-1: STRATEGIES RELATING TO OUR OWN WORKFORCE

Staff as the backbone of our business

Our personnel are a key factor in the success of our company and therefore represent a very important group of stakeholders. Our own workforce includes employees (full-time and part-time, mini jobbers) as well as temporary and seasonal workers. They form the backbone of our agricultural business. As a company, we are aware that our business activities depend to a large extent on the **commitment and motivation** of the people who work for us.

As an employer of 1,054 people across 30 subsidiaries, the Wimex Group is aware of its responsibility towards its workforce, as the actions of a company directly impact its employees. Accordingly, their **interests, views and rights** form an essential basis for the strategic development and orientation of our business model. Respect for human rights is at the heart of our responsibility, and we are guided by internationally recognised standards. These are the UN Global Compact, the core labour standards of the International Labour Organisation (ILO), the Ethical Trading Initiative (ETI) and the Business Social Compliance Initiative (BSCI). Their principles are enshrined in both our Internal Code of Conduct and, more extensively, in our Supplier Code of Conduct; they apply to all employee groups, regardless of contract type or country of origin. Our internal guidelines focus primarily on fair employment, equal treatment and occupational health and safety, and form the basis for an inclusive and respectful working environment.

Our **personnel structure** directly reflects our business model and consists of a mix of permanent employees, seasonal harvest workers and temporary workers. Personnel requirements fluctuate greatly depending on weather conditions and harvest cycles, which requires a flexible and fair personnel strategy. Our strategic planning includes measures for social security, even for short-term employees, standardised working conditions across all employment groups (e.g. regulated working hours, accommodation, health care for seasonal workers), as well as targeted training, clear communication and local contact persons to integrate employees into operational processes.

Due to the historically grown, decentralised corporate structure, there is currently no uniform personnel strategy. Operational personnel management is primarily the responsibility of local managers. We have set out our values in writing in our internally published Code of Conduct, thereby making our employees' rights and obligations transparent. We are continuously working to further centralise our processes. The human resources department is developing uniform concepts for all phases of the employment relationship – from recruitment to departure – and is making these available across all locations. The standardisation of our onboarding processes was consistently advanced during the reporting period and has already shown significant success. The human resources department also advises managers on personnel-related issues.

ESRS S1-2: PROCEDURES FOR INVOLVING THE COMPANY'S OWN WORKFORCE AND EMPLOYEE REPRESENTATIVES IN RELATION TO IMPACTS

Direct dialogue

The Wimex Group does not have any collective agreements with employee representatives at its German locations. Nevertheless, employees at all levels can actively contribute their own topics and thus help shape the development of the company. **Flat hierarchies** and short communication channels across the entire Group promote fast and unbureaucratic decision-making processes. We hope that this will enable us to identify any negative impacts on our staff as quickly as possible so that we can take appropriate countermeasures.

Continuous exchange between managers and employees is a central component of our corporate culture. Issues and concerns are taken up in direct dialogue and, if necessary, passed on to the appropriate addressees. In addition, there are **various exchange formats** at the management level where managers come together across departments and hierarchies. These range from regular management meetings and strategy meetings to service unit meetings and department-specific meeting formats.

In addition, we conduct regular **employee appraisals**. In addition, employee surveys conducted at irregular intervals provide additional impetus and help to identify moods and potential for improvement. Furthermore, anonymous channels such as the whistleblower portal or complaint boxes are also available to our employees.

”Flat hierarchies and short communication channels across the entire Group promote fast and unbureaucratic decision-making processes.“

ESRS S1-3: PROCEDURES FOR ADDRESSING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH EMPLOYEES CAN RAISE CONCERNS

Safeguarding corporate values

Our corporate values of **integrity, responsibility and ambition** are firmly anchored in our corporate culture. Since the company's inception, we have relied on direct communication to create an open and respectful exchange. We encourage all employees to contact their manager, the Human Resources department or a member of the Executive Board in the event of violations of our Code of Conduct. However, as our organisation grows, we also recognise the challenge of giving all voices a fair hearing at all times. To counteract this, we introduced an internal whistleblower system in 2023.

This system is available to both our staff and external partners and enables concerns or irregularities to be reported securely, anonymously and reliably. Our system meets the requirements of the German **Whistleblower Protection Act** and ensures that all reports are treated confidentially, legally protected and tamper-proof. In this way, it actively contributes to protecting the integrity of our business activities; it ensures that unethical or illegal behaviour is identified at an early stage and addressed appropriately. The whistleblower system promotes transparency and accountability, thereby playing a key role in minimising risks such as fraud, misconduct, rule violations and other forms of unethical behaviour.

We do not tolerate any reprisals against whistleblowers and are committed to investigating reported incidents carefully and appropriately. We handle every complaint we receive in accordance with a group-wide, structured investigation process, which also provides for appropriate measures to remedy grievances. These measures are based on the provisions of Directive (EU) 2019/1937 and the corresponding national regulations. In the event of violations of the prohibition of discrimination, disciplinary measures are reviewed and taken if necessary. The system is supplemented by an **external ombudsman** who enables anonymous contact. This trusted person acts independently and also offers a protected point of contact outside the organisation for reports of misconduct.

The whistleblower system is **available in two languages** (German and English) and can be accessed via various channels such as the intranet and our website. Internal communication measures ensure that all employees are informed about how to use the system. Employee representatives are available as contact persons for our seasonal workers. In addition, we have set up complaint boxes to ensure simple and low-threshold feedback.

ESRS S1-4: ACTIONS TAKEN IN RELATION TO MATERIAL IMPACTS AND APPROACHES TO MANAGING MATERIAL RISKS AND OPPORTUNITIES RELATED TO OUR OWN WORKFORCE, AND THE EFFECTIVENESS OF THESE ACTIONS AND APPROACHES

IMS strengthens transparent corporate culture

The agricultural industry is one of the sectors most at risk worldwide in terms of inhumane working conditions, especially in regions with weak legal regulation and inadequate control. Our **locations in Germany and the Netherlands** are expressly not affected by this. Both countries have strict legal requirements that are enforced by effective control mechanisms.

We recognise that **seasonal and temporary workers** in particular may be exposed to increased structural risk, whether due to language barriers, limited access to information or a lack of social security. These findings are incorporated into our risk analyses and preventive measures. For example, we provide training and information materials in several languages so that all employees can find out about their rights and obligations at any time.

Our group of companies is **decentralised** and comprises several subsidiaries with different regional, legal and operational conditions. This diversity poses a particular challenge for the uniform implementation of sustainability, labour and compliance standards. To manage this complexity effectively, we have been developing an **integrated management system (IMS)** since mid-2024. It combines key management tools from the areas of quality, environment, occupational safety and compliance, thus forming the basis for uniform processes and transparent standards in all companies. The IMS is intended to strengthen our value-oriented corporate culture and provide guidance to all employees in their day-to-day work.

To accompany this, we are developing **measurable key figures across the Group**, such as staff turnover rate, sick leave and training hours. Initial workshops with management and executives to define relevant indicators have already been held. We are also improving internal HR processes such as structured onboarding, regular employee appraisals and targeted training measures.

A safe and **healthy working environment** forms the foundation for the well-being of our employees. That is why we continuously invest in modern, ergonomic workplaces and implement binding safety standards. Through the structured reporting and subsequent analysis of accidents at work or unsafe situations, we systematically identify and eliminate risks. In this way, we promote the continuous improvement of our safety culture. A sense of responsibility and mutual awareness are central elements of our preventive occupational health and safety measures.

Health promotion is also part of this for us. Depending on the location, in addition to ergonomic improvements, we offer a company gym, a job bike programme and participation in health-oriented initiatives such as "City Cycling in Regenstauf". Joint company events further strengthen team spirit and promote social interaction.

We place particular emphasis on **protecting our seasonal workers**, who make a key contribution to our company during labour-intensive periods such as harvest time. In agriculture in particular, they are exposed to physical and weather-related stresses. We counter this with measures such as break regulations and additional protective clothing. In addition, we are committed to fair, transparent pay, comprehensive health and safety measures, and a respectful, appreciative work culture.

Providing adequate **accommodation for our seasonal workers** is a key concern for us. We systematically invest in accommodation close to their place of work that meets high standards of hygiene, privacy and quality of stay. In this way, we not only promote well-being but also the long-term retention of experienced workers.

All employees – regardless of their country of origin, type of contract or length of service – are entitled to fair, safe and non-discriminatory working conditions. These include living wages, punctual payment for every hour worked and transparent overtime regulations. The aim is to create **stable employment relationships** and, where possible, to avoid redundancies for operational reasons through healthy economic growth.

”Depending on the location, in addition to ergonomic improvements, we offer a company gym, a job bike programme and participation in health-oriented initiatives.“

ESRS S1-5: TARGETS RELATED TO ADDRESSING SIGNIFICANT NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS AND MANAGING SIGNIFICANT RISKS AND OPPORTUNITIES

Coordinated human resources strategy

To further professionalise our approach, we plan to establish a group-wide **occupational health and safety management system** based on ISO 45001 by 2026. The aim is to establish transparent standards with clear control mechanisms, minimise occupational accidents in the long term and create a robust database for all locations.

To improve our human resources work, we are developing a **group-wide HR strategy** with clearly defined areas of action. These include the introduction of a standardised onboarding process for new employees and the further development of our workforce, especially managers. To this end, structured training programmes are being set up step by step to promote individual development and secure the future viability of the company. In this context, we also want to monitor training measures more effectively and are therefore aiming to record them centrally by 2027.

At the same time, we intend to introduce a group-wide **idea management system**. In future, this system will be used to record, evaluate and implement all suggestions from the workforce in a structured manner. We hope that this will further embed sustainability, efficiency and social responsibility in our everyday work. With this systematic approach, we aim to strengthen employee participation in the company and promote an open, dynamic corporate culture where ideas and concerns are heard and addressed in an unbureaucratic manner.

”To improve our human resources work, we are developing a group-wide HR strategy with clearly defined areas of action.“

ESRS: S1-6: CHARACTERISTICS OF THE COMPANY'S EMPLOYEES

As of 31 December 2024, the Wimex Group employed a total of 1,054 people. This means that the number of employees remained essentially constant compared to the previous year (as of 31 December 2023: 1,066 employees). There were also no significant changes in the gender distribution within the workforce in the reporting year. As in the previous year, the proportion of female employees remained at a comparable level (previous year: 37.9%).

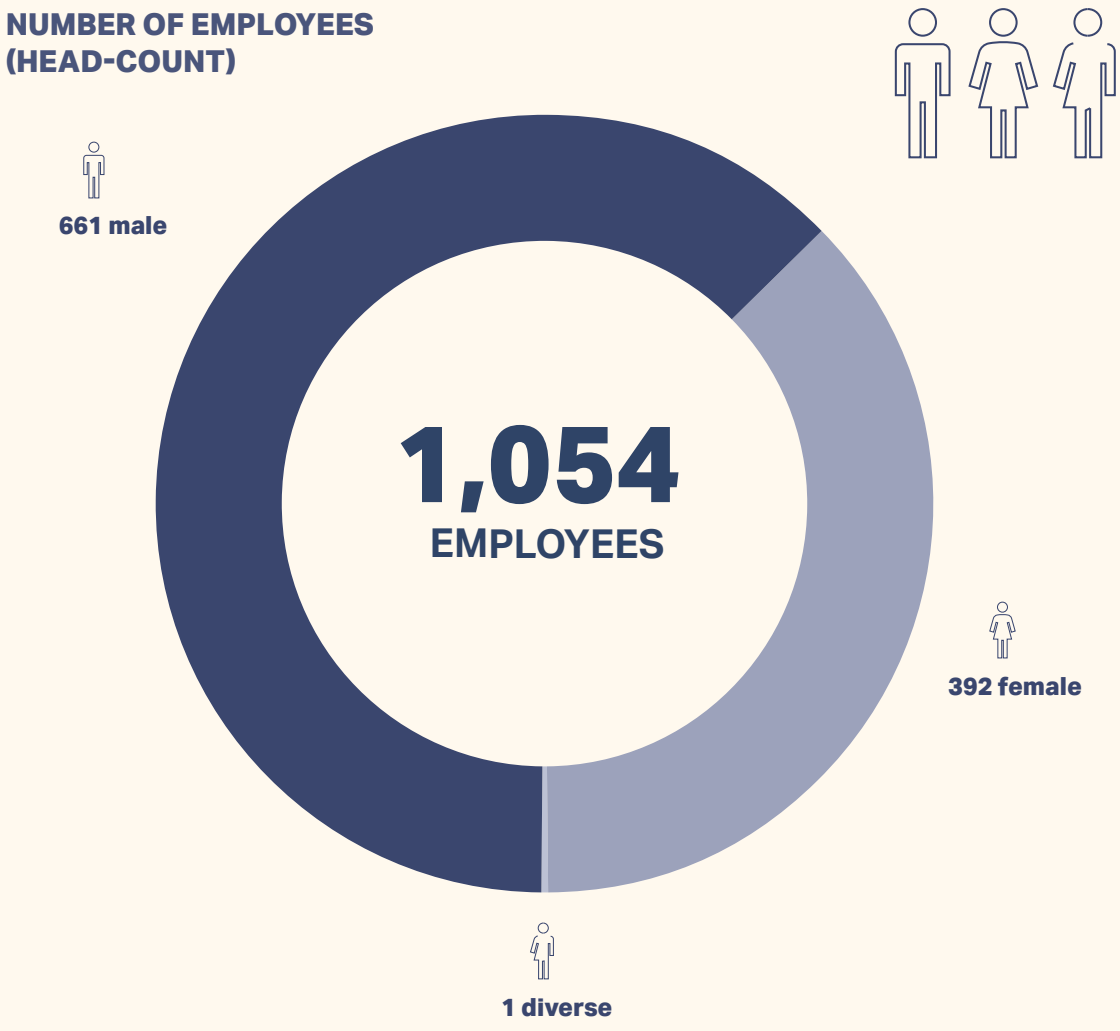


Figure 16: Employment figures

Around three-quarters of the full-time equivalents were employed on a permanent basis as of 31 December 2024, regardless of gender. This continues the trend of the previous financial year.

	MALE	FEMALE	DIVERSE	TOTAL
Full-time equivalents (FTE)	596	342	1	939
Number of permanent employees in FTE	437	257	1	695
Number of fixed-term employees in FTE	159	85	0	244

Table 9: Employment relationships

The majority of our employees work at our German locations, as shown in Figure 15, particularly in the federal states of Saxony-Anhalt, Saxony and Bavaria (Table 10). Our Dutch locations in Groenlo, Meppel and Langenboom represent another geographical focus.

EMPLOYEES BY COUNTRY

Figure 17: Classification of employment by country

FEDERAL STATE	BAVARIA	BRANDEN-BURG	MECKLENBURG-WESTERN POMERANIA	LOWER SAXONY	NORTH RHINE-WESTPHALIA	SAXONY	SAXONY-ANHALT	THURINGIA
Number of employees	134	13	16	27	10	187	457	1

Table 10: Classification of employees in Germany by federal state

For the calendar year 2024, the **turnover rate** within the Wimex Group was around 21.8%. The high turnover rate is partly due to the highly seasonal nature of staffing requirements in agriculture. The largest percentage of staff turnover is among temporary workers. Only the company's own workforce was included in the figures – seasonal workers and temporary workers were excluded because the analysis would currently involve too much effort. The calculation is based on the Schlüter formula in order to differentiate between new hires and departures over the course of the year. In 2023, the industry average in agriculture, forestry and fisheries, including seasonal workers, recorded a turnover rate of 73.4%[6].

6) *Haufe Online Editorial Team (2025): Managing employee turnover. Available online: https://www.haufe.de/personal/hr-management/fluktuation-wechselbereitschaft-der-arbeitnehmer-steigt_80_193940.html*

ESRS S1-7: CHARACTERISTICS OF NON-EMPLOYED WORKERS

We currently do not have access to relevant personal and structural data in a centralised, consolidated form for non-salaried employees. The reason for this is that a large part of the administrative processing is carried out by external partners. Company-wide, uniform recording of the number of employees, including relevant characteristics such as gender or length of employment, is therefore currently only possible to a limited extent.

ESRS S1-8: COLLECTIVE AGREEMENT COVERAGE AND SOCIAL DIALOGUEG

At our locations in Germany, we are not subject to any collective bargaining agreements, but we do adhere to the regulations and remuneration customary in the industry. At our locations in the Netherlands, we are subject to the CAO (collectieve arbeidsovereenkomst), which applies to the industry. Among other things, this agreement contains provisions on wage increases, holiday entitlements and other working conditions and applies to 100% of our local employees.

ESRS S1-9: DIVERSITY PARAMETERS

Due to its decentralised structure, the Wimex Group does not have uniform and directly comparable management levels. Managers are therefore not necessarily in executive positions but may also act as specialists in their respective fields. Combined with potential managers, this results in a team of 120 managers, 22.5% of whom are women.

The average age of people employed in agriculture is significantly higher than in other sectors in Germany[7]. With an average age of around 44, we are well below the industry average and roughly in line with the German corporate average.

DIVERSITY CHARACTERISTICS / AGE GROUPS

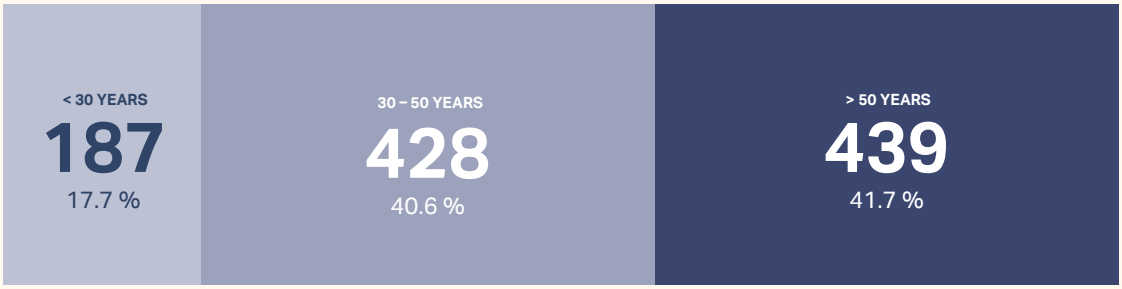


Figure 18: Age structure of the workforce

7) *Haufe Online Redaktion (2025): Mitarbeiterfluktuation managen. Online verfügbar unter: https://www.haufe.de/personal/hr-management/fluktuation-wechselbereitschaft-der-arbeitnehmer-steigt_80_193940.html*

ESRS S1-10: FAIR REMUNERATION

We operate in Germany and the Netherlands, where the statutory minimum wage already provides an important basis for living wages. Within our group of companies, remuneration is based on qualifications, professional experience and the type of work performed. Depending on the position, it consists of a basic salary, holiday pay, Christmas bonus and bonuses for length of service. Our goal is to ensure remuneration that enables our employees to meet their own basic needs as well as those of their families – from housing and food to healthcare, education and mobility.

ESRS S1-11: SOCIAL PROTECTION

Employees in Germany who are subject to social insurance contributions are generally protected against loss of income for a specific period of time. This protection applies in the event of illness, unemployment, accidents at work, incapacity to work and retirement. There is also a legal entitlement to financial support in the event of the birth of a child, for example, through maternity pay, maternity leave pay or parental allowance. Employees in the Netherlands are covered by the Dutch social security system, which consists of national insurance (volksverzekeringen) and employee insurance (werknemersverzekeringen). This system offers social security comparable to that in Germany, although the details differ.

ESRS S1-12: PEOPLE WITH DISABILITIES

Given the industry-specific requirements in agriculture, especially for physically demanding activities, the employment of people with disabilities in certain areas presents particular challenges. Nevertheless, we are constantly reviewing where suitable employment opportunities can be created, for example, in support or organisational Business Units.

ESRS S1-13: PARAMETERS FOR TRAINING AND SKILLS DEVELOPMENT

Further education and training should play a central role in our company. They are initiated in consultation between the respective managers and employees and are discussed at least during employee appraisals. At present, however, we are not yet able to provide a comprehensive overview of the status of training and skills development among our workforce, as there is currently no central office responsible for recording and evaluating this information.

In addition to further education, training is also an important component for our workforce. In the past two financial years, we were able to introduce a total of 14 trainees to various occupational fields. These were distributed across the following apprenticeship occupations:

- Warehouse clerk
- Farmer
- Agricultural service specialist
- Office management assistant
- Poultry farmer
- Warehouse logistics specialist

In addition, we are currently supporting a dual student in the Applied Computer Science Programme.

ESRS S1-14: PARAMETERS FOR HEALTH AND SAFETY

We have significantly reduced the number of accidents at work and, in particular, the associated absences compared to previous years. We use the respective absence time to assess the severity of an accident at work. We consider an accident at work to be serious if the absence time is 40 days or more. The most common work-related injuries are bruises and cuts.

We remain committed to reducing accidents at work and, in particular, to consistently preventing serious accidents at work. We have set ourselves the goal of reducing the accident rate by ten per cent annually.

ACCIDENTS AT WORK

PER MILLION WORKING HOURS

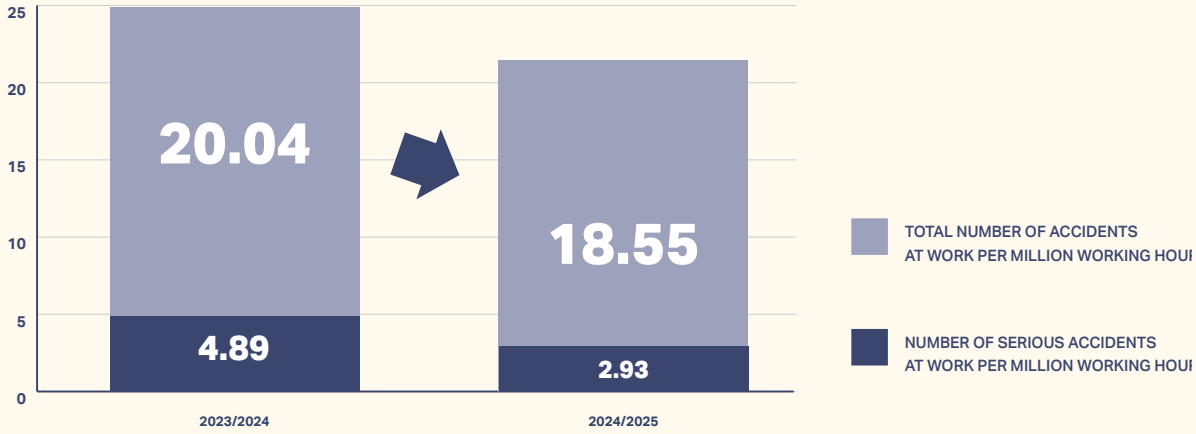


Figure 19: Accidents at work per 1 million hours worked

ESRS S1-15: PARAMETERS FOR WORK-LIFE BALANCE

Due to operational requirements in the agricultural environment, complete flexibility in working hours is not feasible in all areas. Nevertheless, we strive to enable individual solutions, e.g. by communicating duty rosters early on to improve planning or by taking family needs into account when planning working hours and shifts. We offer flexible working time models to our permanent employees, as far aAns operational organisation allows. These include flexitime arrangements, hybrid working models, mobile working and part-time models.

In accordance with the legal provisions of the respective countries, our employees are entitled to leave for family reasons, such as maternity, paternity or parental leave. In the past financial years, 37 employees have made use of this – 11 men and 26 women.

ESRS S1-16: REMUNERATION PARAMETERS

A systematic evaluation of remuneration parameters is currently challenging, as there are currently no fully comparable positions between the genders within our workforce that would enable a reliable calculation of the gender pay gap.

Nevertheless, in order to create transparency in the long term, we are developing a **structured overview of functions and positions** as part of the introduction of our integrated management system. This is intended to create a clear and comprehensible basis for the internal comparison of positions, responsibilities and remuneration structures. On this basis, it will be possible in future to systematically record and evaluate income differences and, if necessary, derive measures to promote equal opportunities and wage fairness.

ESRS S1-17: INCIDENTS, COMPLAINTS AND SERIOUS IMPACTS RELATED TO HUMAN RIGHTS

In the 2023/2024 and 2024/2025 financial years, no work-related incidents of discrimination or cases of serious human rights violations were identified in the Wimex Group. Further, no associated significant fines, sanctions or compensation payments were incurred during the reporting period.

CONSUMERS AND END-USERS

ESRS S4: CONSUMERS AND END-USERS

ESRS 2 SBM 3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Our agricultural products make an essential contribution to food security. We take responsibility by providing consumers with nutritious food and protecting them from health risks. In our materiality analysis, we identified the following potential and actual impacts, opportunities and risks:

Actual and potential impacts on people and the environment

- Food supply: Our production strengthens food security and supports the supply of nutritious food to consumers – mainly in Germany and the Netherlands. Thanks to a high degree of internal planning reliability and proven systems, we can make precise quantity calculations that benefit our customers and ensure a reliable food supply.

- Food safety: Bacterial contamination and possible zoonotic potential can impair the quality of our products and pose health risks to consumers. To avoid this, we focus on high quality and transparent proof of origin, especially in comparison to imported products. We ensure food safety through the use of established management systems such as FIS, IKB, ISO 22000 and the HACCP concept.

”Our agricultural products make an essential contribution to food security.“

Financial opportunities

- Quality leadership: By consistently ensuring the highest quality standards, we build trust with our customers and stand out positively in the market environment. This forms the basis for stable growth, long-term customer relationships and differentiation from our competitors.
- Customer satisfaction: Reliable, high-quality products promote customer satisfaction and strengthen customer loyalty.
- More environmentally friendly production: A lower negative environmental impact – achieved through energy-efficient production and a recyclable value-added network, among other things – not only reduces costs but also increases the resilience of our business model to external risks (e.g. energy price increases or regulatory changes).

Financial risks

- Competitive pressure: Increasing international competition, especially from suppliers in countries with lower production costs, is leading to considerable price pressure.
- Regulation: As a producer in Germany and the Netherlands, we are subject to strict legal requirements that involve high costs and bureaucratic effort.

”Quality leadership: By consistently ensuring the highest quality standards, we build trust with our customers and stand out positively in the market environment.“

ESRS S4-1: STRATEGIES RELATING TO CONSUMERS AND END USERS

Supply of high-quality food

Our strategy with regard to consumers and end users is based on the principle of providing **healthy, safe and high-quality food** that is produced under fair working conditions and in the most environmentally friendly way possible. Responsibility for consumers and compliance with all associated requirements, standards and voluntary commitments lies with the respective management teams. In regular strategy meetings, we discuss internal sales, marketing and information-related topics that are relevant to consumer protection.

For our vegetable products, this means a clear focus on **food safety, freshness, traceability and transparency**. Our products reach consumers directly via the food retail trade and are always clearly labelled in accordance with the specifications of our trading partners. Systematic risk analyses and hazard assessments are carried out at all stages of the value chain, from production to processing, trade and logistics. We rely on an HACCP (Hazard Analysis of Critical Control Points) system, which is updated annually and adapted to current conditions. Training and awareness-raising for our employees are just as much a part of this as daily inspection rounds, regular internal audits and hygiene checks for quality assurance. Our sites are certified according to all relevant standards. More than 20 external audits are carried out annually, including IFS Food, Broker, Wholesale, Logistics, QS and organic certifications. Our quality requirements are defined in a binding Supplier Declaration that includes additional specifications on social standards and sustainability. This is countersigned annually by our suppliers. We source our raw materials exclusively from suppliers who are certified according to international quality standards, such as Global Gap, QS-Gap or IFS-Food.

”Our strategy with regard to consumers and end users is based on the principle of providing healthy, safe and high-quality food that is produced under fair working conditions and in the most environmentally friendly way possible.“

With its core operating segments, the Poultry division is embedded in the middle of the "chicken meat" value chain (Figure 5) and markets exclusively on a business-to-business basis. Its activities involve the propagation of defined genetic breeding lines. Accordingly, there is no direct contact with end users. Nevertheless, our breeding of high-quality genetic lines is a crucial link in the value chain of chicken meat production and strengthens **food security in Europe,** particularly in Germany and the Netherlands. The table below 7 provides an overview of per capita chicken meat consumption in selected European countries in 2024. It can be seen that the average consumption of chicken meat within the European Union continues to increase.

CONSUMPTION PER CAPITA	2018	2019	2020	2021	2022	2023
Austria	14.9 kg	15.0 kg	15.1 kg	15.4 kg	15.8 kg	-
France	19.5 kg	20.1 kg	20.7 kg	21.6 kg	22.6 kg	-
Germany	13.4 kg	13.3 kg	13.9 kg	14.1 kg	13.1 kg	13.9 kg
Netherlands	20.8 kg	21.4 kg	20.6 kg	20.4 kg	-	-
EU 28	20.2 kg	20.8 kg	-	-	-	-
EU 27	-	20.7 kg	21.1 kg	21.5 kg	21.9 kg	22.1 kg

Table 11: AVEC (2024), chicken meat consumption in the EU-27 and selected countries [8)]

By supplying significant quantities of intermediate products, the operating segments of our Poultry division ensure a continuous supply to the chicken meat value chain in the relevant production and sales markets. Figure 19 shows the calculated meat equivalents resulting from the division's products at the end of the value chain. In the EU, approximately 10.8 million tonnes of chicken meat were produced in 2024 as a reference – around 1 million tonnes of which were produced in Germany and approximately 0.85 million tonnes in the Netherlands[9].

8) *AVEC (2024): AVEC Annual Report 2024. Online verfügbar unter: https://avec-poultry.eu/wp-content/uploads/2024/08/07082-AVEC-annual-report-2024_WEB.pdf*

9) *EU Kommission (2025), Market Situation for Poultry (CMO GREX on Animal products-19 June 2025), S.3*

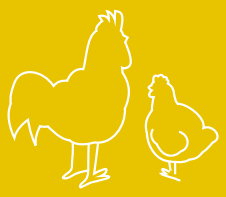
IMPUTED MEAT EQUIVALENTS FROM THE SEGMENTS OF THE POULTRY BUSINESS UNIT

GRANDPARENT STOCK

PRODUCT
PARENT STOCK CHICKS

PRODUCTION 2024 APPROX.
5 MIL.

MEAT EQUIVALENT
1.1 MIO. t

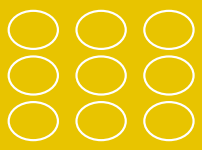


PARENT STOCK

PRODUCT
HATCHING EGGS

PRODUCTION 2024 APPROX.
400 MIL.

MEAT EQUIVALENT
0.57 MIL. t



HATCHING EGGS

PRODUCT
BROILER CHICKS

PRODUCTION 2024 APPROX.
425 MIL.

MEAT EQUIVALENT
0.70 MIL. t

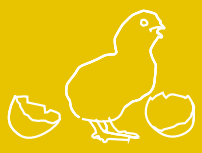
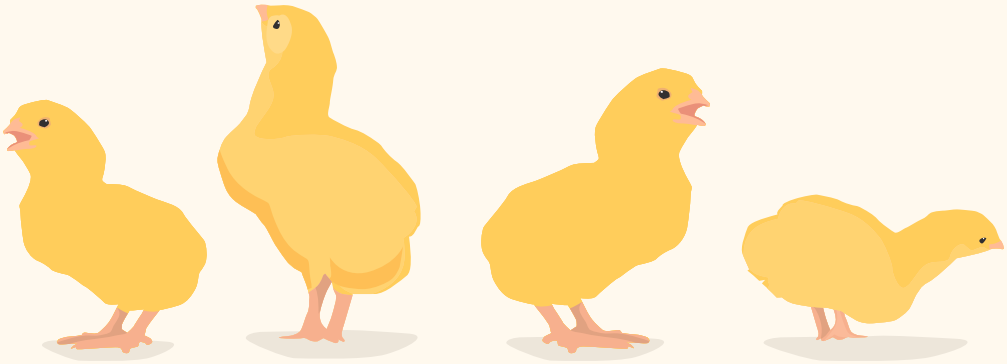


Figure 20: Imputed meat equivalents from the segments of the Poultry Business Unit

In a comparison of species, chicken meat production plays a prominent role in the **ecologically efficient supply** of high-quality protein to **consumers**[10].
With around 20% protein, chicken meat has a comparatively high protein content and contains a high proportion of essential, easily digestible amino acids. At the same time, it has a low-fat content and a particularly low proportion of saturated fatty acids. The Planetary Health Diet, therefore, recommends a daily consumption of up to 58 g[12] [13]. The Planetary Health Diet is a scientifically based nutritional concept that combines healthy eating with environmental sustainability[14].
A daily consumption of 58 g of chicken would mean an approximate annual consumption of 21.2 kg per capita, compared to the current figure in Germany of around 13.6 kg[15] per capita.



10) *Gaillac, R. (2021): The carbon footprint of meat and dairy proteins: A practical perspective to guide low carbon footprint dietary choices. Available online: https://www.sciencedirect.com/science/article/abs/pii/S0959652621029644*

11) *Federal Centre for Nutrition (2025): Planetary Health Diet. Available online at: https://www.bzfe.de/klima-und-wandel/essen-im-wandel/planetary-health-diet*

12) *Willett, W. (2019): Food in the Anthropocene: the EAT–Lancet Commission on healthy diets from sustainable food systems. Available online: https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(18)31788-4/abstract*

13) *EAT (2019): Our Food in the Anthropocene: Healthy Diets From Sustainable Food Systems. Available online: https://eatforum.org/eat-lancet/summary-report/*

14) *Federal Centre for Nutrition (2025): Planetary Health Diet. Available online at: https://www.bzfe.de/klima-und-wandel/essen-im-wandel/planetary-health-diet*

15) *Federal Office for Agriculture and Food (BLE) (2025): Versorgungsbilanz Fleisch: Verzehr leicht gestiegen. Available online:: https://www.ble.de/SharedDocs/Pressemitteilungen/DE/2025/250327_Fleischbilanz.html*

Our production therefore makes a significant contribution to **the supply of** high-quality **food to all sections of the population,** especially in times of high inflation. This is because poultry meat is a particularly inexpensive source of animal protein compared to other types of meat (comparison date: 08.07.2025). In the comparison shown, pork products are around 20 % more expensive in a German discount chain (Table 12), while beef is around 120 % more expensive.

IN €/KG	CHICKEN	PORK	BEEF
Germany, fillet	9,99 [16]	11,99 [17]	21,99 [18]

Table 12: Exemplary excerpt of fillet prices from food retailers

Chicken meat – together with eggs and fish – is one of the most ecologically advantageous ways of supplying societies with high-quality animal protein under comparable production conditions. The ecological footprint varies depending on the farming system, genetic line and other influencing factors. Ecological parameters such as CO_2 emissions, land use, water use and other relevant aspects differ. Our efforts in this regard are discussed in the chapters on the environment (E1, E2, E3, E5).

”Chicken meat – together with eggs and fish – is one of the most ecologically advantageous ways of supplying societies with high-quality animal protein under comparable production conditions.“

16) *ALDI SÜD (2025): MEINE METZGEREI Hähnchenbrustfilet Teilstück 1 kg. Online verfügbar unter: https://www.aldi-sued.de/de/p.meine-metzgerei-haehnchenbrustfilet-teilstueck--kg.0000000000000211078.html*

17) *ALDI SÜD (2025): MEINE METZGEREI Schweinefilet 550 g. Online verfügbar unter: https://www.aldi-sued.de/de/p.meine-metzgerei-schweinefilet--g.0000000000000333622.html*

18) *ALDI SÜD (2025): MEINE METZGEREI Rinderfilet 280 g. Online verfügbar unter: https://www.aldi-sued.de/de/p.rind-steaks-aus-dem-allgaeu-ca--g-rumpsteak.0000000000310416001.html?search=steak*

In addition to the listed advantages of poultry meat production, the Wimex Group itself is making considerable financial and operational efforts to reduce the likelihood of negative impacts on consumers and end users. Negative impacts on consumers include the potential transmission of human pathogens. Corresponding risks exist throughout the food chain for most food groups. In the case of poultry meat, the risk of transmission of zoonoses should be emphasised: here, salmonellosis and avian influenza play the most significant role, alongside other pathogens. To minimise the likelihood of a zoonosis being introduced into the "chicken meat" value chain, we pursue a comprehensive HACCP concept in all segments. The concept for monitoring Salmonella spp. comprised approximately 45,100 tests in the 2024 calendar year and incurred costs of €504,600. The HACCP concept consists of three central components:

- The first component of the concept is comprehensive **biosecurity measures** for livestock: these include hygiene sluices, black and white areas, animal contact regulations, professional pest control, intensive testing of feed raw materials and compound feed and other measures. Biosecurity prevents the introduction of potentially zoonotic pathogens. In addition, livestock are intensively vaccinated against salmonellosis to significantly reduce the excretion of the pathogen in the event of a potential infection.

- The second component is intensive **molecular biological self-monitoring** (salmonellosis) with a high sampling frequency. Livestock and operational areas are sampled at short intervals, examined using molecular biology techniques and serotyped. In the case of avian influenza, there are also highly sensitive detection mechanisms in place to detect infection in the respective flock at an early stage so that we can take immediate action.

- The third component is **rigorous measures in the event of a positive result** from self-monitoring. All product flows are traceable back to the egg, allowing products to be tracked immediately in the value chain and removed from it. In addition, animal stocks infected with zoonoses are culled to prevent further entry into the food chain under all circumstances. Infection of stocks with human pathogenic salmonellosis or highly pathogenic avian influenza must be reported, i.e. the competent veterinary authorities are informed in the event of positive findings. All follow-up measures are carried out in close coordination with the competent supervisory authorities. If there are implications for the food chain, product flows are fully traced and removed from the food supply.

ESRS S4-2: PROCEDURE FOR INVOLVING CONSUMERS AND END USERS

As a company, we do not deal directly with end consumers as a brand, so we do not need a direct exchange format. **Customer preferences** reach us via our business partners, who act as an interface to the market. This feedback is incorporated into the development and design of our products. In addition, through our involvement in trade associations and continuous dialogue with relevant stakeholders, we gain important insights when market or customer requirements change. This is an essential prerequisite for our competitiveness.

ESRS S4-3: PROCEDURES FOR ADDRESSING NEGATIVE IMPACTS AND CHANNELS THROUGH WHICH CONSUMERS AND END USERS CAN EXPRESS CONCERNS

As described above, we do not engage in direct communication with end consumers. However, it is possible to contact us via generally accessible channels such as email, our whistleblower system or our social media channels, such as LinkedIn or Instagram. We also use these platforms to provide insights into our agricultural practices and create transparency regarding our production methods.

”As a company, we do not deal directly with end consumers as a brand, so we do not need a direct exchange format.“

ESRS S4-4: TAKING ACTION ON MATERIAL IMPACTS AND APPROACHES TO MANAGING MATERIAL RISKS AND EXPLOITING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END USERS, AND THE EFFECTIVENESS OF THESE ACTIONS AND APPROACHES

Responsibility for safe food

Our business success confirms that our products meet the requirements for healthy, safe and high-quality food. Our responsibility for food safety is based on **two key pillars**: on the one hand, consistent compliance with all food law requirements and, on the other hand, the targeted use of modern management systems for risk minimisation and product safety. To continue fully meeting this requirement in the future and achieve continuous improvements, we have made structural adjustments during the reporting period.

A key step is the introduction of an **integrated management system** that systematically records, controls and further develops quality requirements along the entire value chain. This creates the basis for ensuring and optimising a high level of protection for end consumers in the future.

We have also strengthened our personnel structures. In the Poultry Business Unit, we have recruited new **specialists** for all relevant areas, thereby expanding our technical expertise. At the same time, we have restructured our **quality management team** in the Fruit and Vegetables Business Unit and standardised it across the Group to better exploit synergies and ensure uniform implementation of our quality standards.

To further optimise control and traceability along the supply chain, we invested in a new **supplier management programme** in the Fruit and Vegetables division in 2024. This strengthens the operational implementation of our quality and sustainability strategy on the one hand and promotes consumer and end-user confidence in the safety and integrity of our products on the other.

ESRS S4-5: TARGETS RELATED TO ADDRESSING SIGNIFICANT NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS, AND ADDRESSING SIGNIFICANT RISKS AND OPPORTUNITIES

Foundations for a leap in quality

By 2026, we aim to fully **integrate a quality management system** in accordance with DIN EN ISO 9001 into our integrated management system, which is currently under development. This will lay the foundation for the next leap in quality, which will also benefit end users.

To identify and manage financial opportunities and risks, we will introduce **Balanced Scorecards**, supplemented by new, also sustainability-related key performance indicators (KPIs) by 2027. Quantitative indicators will be defined for the goals we have set, enabling forward-looking and strategically sound corporate management.

In the interests of responsible resource use and to **avoid food waste,** we aim to continue using alternative sales channels for vegetable products that are of impeccable quality but do not meet visual standards. In addition to delivering small quantities to social institutions, such as the Tafel Deutschland e. V. association, which collects surplus food and distributes it to people in need, we rely on composting as an ecologically sensible way of returning food to the natural cycle, provided that no other use is possible.

”By 2026, we aim to fully integrate a quality management system in accordance with DIN EN ISO 9001 into our integrated management system.“

COMPANY-SPECIFIC TOPIC

ANIMAL WELFARE

POULTRY LOCATIONS IN GERMANY AND THE NETHERLANDS

With 121 poultry farms in Germany and 10 hatcheries and sorting halls in Germany and the Netherlands, the Wimex Group assumes a great deal of responsibility in animal husbandry and the European poultry industry.

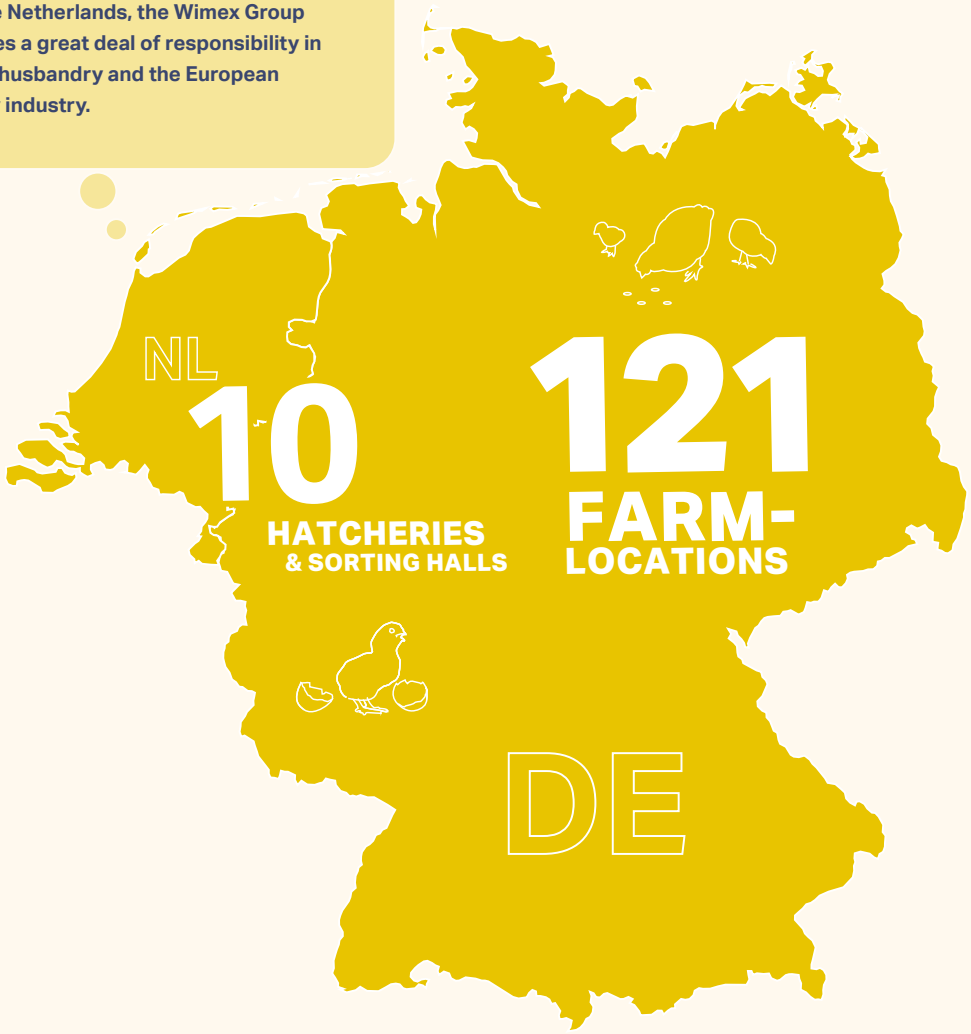


Figure 21: Number of poultry locations

We are actively involved in numerous trade associations and industry initiatives to drive innovation and continuously improve animal health. The company has its own parent and grandparent stock for breeding poultry. Through **close cooperation with breeding companies**, the Wimex Group can identify adverse developments, such as health risks to the animals, at an early stage and take countermeasures. By producing hatching eggs and chicks in Germany and the Netherlands, we significantly contribute to the European food supply in chicken meat.

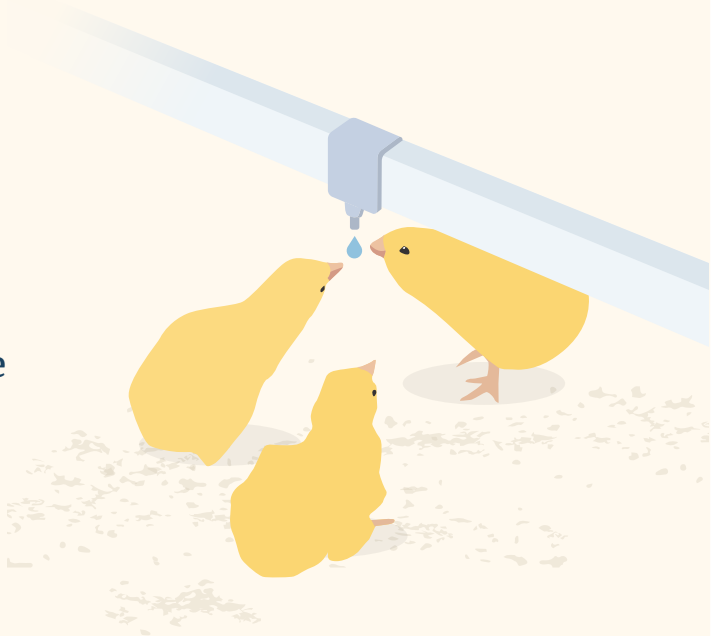
To ensure the welfare and health of the chickens, we have placed the care and monitoring of the animals in the hands of **specialist** poultry **veterinarians** and veterinarians with many years of experience in poultry farming. These medical experts, together with the production managers, also regularly train the farm staff on site.

Animal health and quality management

The health of our animals is at the heart of our daily work. This is based on consistent compliance with all animal welfare regulations and the five freedoms of animal welfare, as defined in 1993 by the Farm Animal Welfare Committee. A comprehensive **animal health plan** forms the foundation of our practices. Our veterinarians are responsible for regular stock checks. With their professional expertise, they intervene in a targeted manner when abnormalities such as disease, a decline in laying performance or deviations in hatch results occur. As a matter of principle, only veterinarians prescribe any therapeutic use of medically effective substances, always based on an on-site diagnosis.

With the expansion of our quality department, we are also continuously developing our quality management system. In Germany, we are basing this on DIN EN ISO 9001, as already established at our Dutch sites. The aim is to further raise existing standards and make production processes reproducible and even more efficient. This also enables us to better identify deviations during the ongoing process and thus avoid adverse effects on the hatching eggs and chicks products. This **closely integrated quality and health management** has a direct positive impact on animal health, because only under optimal conditions can animals remain productive and vital.

”The health of our animals is at the heart of our daily work. This is based on consistent compliance with all animal welfare regulations and the five freedoms of animal welfare, as defined in 1993 by the Farm Animal Welfare Committee.“



Disease prevention is a top priority for the Wimex Group. That is why the company regularly has extensive analyses carried out in accredited laboratories. These serve important purposes:

- Monitoring and optimising the vaccination strategy
- Regular testing for pathogens relevant to intra-Community trade
- Intensifying the frequency of testing at feed mills and hatcheries, early detection of Salmonella at every stage of production and immediate elimination of the risk
- Early detection of animal diseases that are notifiable by law, such as avian influenza, and immediate reporting to the competent authority in the event of disease
- Annual monitoring of drinking water quality

We also have all the relevant certifications, which are audited accordingly:

CERTIFICATION	GRANDPARENT STOCK	PARENT STOCK	GRANDPARENT STOCK HATCHERY	HATCHERIES GER	HATCHERIES NL
QS		X	X	X	X
IKB-KIP		X		X	X
Cobb-Vantress	X		X		
Mark & Spencer					X
Tesco	X				
ISO 9001-2008					X
ISO 22000-2005					X

Table 13: Overview of BU Poultry certifications

Our farm locations

The husbandry practices within the farms are defined in a written management instruction that contains hygiene rules and production processes. All our locations meet the **minimum requirements for animal welfare**, and many locations exceed these requirements. The company continuously monitors compliance with the standards; this is audited both internally and externally at the parent stock farms as part of quality assurance and participation in the Integrated Chain Monitoring (IKB) programme of the German Poultry Association. Our farm animal keepers inspect their entire stock twice a day. Stock care is always carried out by trained personnel. The animals live in barns with perches so that they can behave normally in the barn, for example, by dust bathing in the litter. The animals' beaks are not trimmed. Animal welfare is ensured regardless of gender, with female and male chicks being treated equally. All barns are also equipped with flicker-free lighting. Lighting is controlled in consultation with veterinarians and is designed to minimise aggressive behaviour and stress in the animals.

In order to consistently prevent disease from the outset, we operate all our farms in rearing and production according to the **all-in-all-out principle**. This means that all animals at a farm location move into their barns together and also leave them together. In the phase between departure and new arrival, the barn is cleaned and disinfected so that the animals of the next flock find an environment that is as germ-free as possible. In addition, our accredited partners continuously combat harmful rodents, which contributes to barn hygiene and protects against pathogens.

Antibiotics are not used prophylactically; their application is strictly guided by antibiotic stewardship principles and considers the prevailing AMR (antimicrobial resistance) status. Our motto is: as little as possible, as much as necessary. Our goal is to further **minimise the use of antibiotics**. In addition, the production management reports all antibiotic use, as required by law, to the HI-Tier database. There is also a benchmark for parent stock farms through our participation in the QA system and the quarterly publication of therapy frequency indices. To further prevent disease, the Wimex Group pursues a comprehensive three-stage vaccination strategy.

1. Legally required vaccinations against:
   Newcastle disease, Salmonella

2. Vaccinations against hazards in individual production stages:
   Infectious bronchitis, Coccidiosis

3. Vaccinations against risks to offspring (chicks):
   Chicken anaemia virus

At the end of the approximately 60-week production cycle, the Wimex Group has the large and parent animals slaughtered in selected, specialised slaughterhouses within the European Union. The staff who catch the animals are trained for this task and receive annual refresher training.

Our hatcheries

The hygiene rules and production processes within the hatcheries are also set out in a **quality management manual**. In all hatcheries, the Wimex Group uses modern candling technology to remove disease-contaminated or non-viable embryos from the hatching process, thereby reducing the germ load throughout the hatchery. In this field, attempts are also being made to use AI to generate rapid and accurate feedback on fertilisation status to further optimise animal management in upstream stages of the value chain.

Chicks hatch with a yolk sac that provides them with sufficient nutrients for the first 48 hours after hatching. For this reason, immediate feeding is not necessary during this period, as it does not necessarily affect the vitality of the chicks. Nevertheless, we have introduced the **innovative "ProCare" system** in two of our hatcheries. This system gives chicks access to water, feed and light immediately after hatching. These are important factors in promoting their well-being and supporting an optimal start in life. After hatching, the chicks are carefully checked for viability by trained staff. They also receive the vaccines that are requested or required by our customers in the respective regions.

Our animal transport

The chicks are mainly transported to our customers in our own state-of-the-art lorries, and in exceptional cases by specialised haulage companies. The Wimex Group places great importance on strict compliance with the permissible stocking densities and on ensuring that drivers are thoroughly trained in the special requirements of chick transport.

Our vehicles are equipped with **state-of-the-art air conditioning technology** to ensure optimal conditions throughout the journey. Sensors continuously monitor temperature and air quality; upon arrival, the body temperature of the chicks is carefully rechecked. During the reporting period, we optimised the handover protocols to track possible deviations even more precisely.

When transferring from the rearing to the production facility, we work exclusively with experienced transport companies if we are unable to carry out the transport ourselves. Of course, the high standards of animal welfare, care and transport quality remain the same.

BUSINESS CONDUCT

ESRS G1: BUSINESS CONDUCT

ESRS 2 SBM-3: SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Sustainable entrepreneurship requires transparent, compliant and value-based corporate governance. We are guided by our principles of integrity, responsibility and ambition. We have identified the following potential and actual impacts, opportunities and risks in our materiality analysis:

Actual and potential impacts on people and the environment

- Supplier management: High quality requirements apply, which also include sustainability criteria. Among other things, social conditions are reviewed based on the QS-FIAS standard. In addition, management systems support us in continuously developing our cooperation with suppliers and producers through structured risk assessment.

- Working conditions: A modern corporate policy on working conditions plays a key role in promoting the health and safety of our employees and creating a positive, motivating working environment. Our Codes of Conduct serves as the basis and binding framework for our corporate values.

- Social responsibility: Our consistent focus on sustainability and social responsibility enables us to actively address challenges and promote sustainability activities along the entire value chain.

- Animal health: We are committed to full compliance with animal welfare regulations and the five freedoms of animal welfare as mentioned above. The Animal Welfare Act, the Animal Welfare Livestock Farming Ordinance and the Animal Welfare Transport Ordinance form the binding basis for this. We continuously optimise our health management and implement the latest standards after successful testing.

Financial opportunities

- Trustworthy partner: A credible corporate policy in the areas of environmental and social responsibility strengthens the company's image in the long term. Partnerships and joint ventures can contribute to sustainable value creation and tap into economic potential.
- Increased efficiency and cost savings: Effective corporate management and a clear focus on sustainability and quality can lead to more efficient processes. This has a positive effect on the cost structure and strengthens profitability.
- Market access: In numerous markets, environmentally friendly and ethical business practices are increasingly becoming a competitive advantage and facilitating access to new customer groups and sales channels.

Financial risks

- Reputational risks: Damage to reputation, particularly as a result of violations of animal welfare standards or insufficient social responsibility, can significantly undermine the trust of customers, business partners and investors. Ultimately, this can lead to losses in sales and market share.
- Regulatory risks: Political requirements, such as those relating to alternative forms of animal husbandry, can reduce efficiency in animal husbandry and consequently lead to higher CO_2 emissions per animal. In addition, large investments often depend on planning security, which is not always guaranteed due to political or regulatory uncertainties. Furthermore, non-compliance with environmental regulations or labour law provisions can have legal consequences and result in significant financial burdens in the form of fines or penalties.
- Supply chain risks: Inadequate monitoring and control of suppliers and business partners along the value chain can lead to quality problems as well as ethical and social risks.

ESRS G1-1: STRATEGIES RELATING TO CORPORATE POLICY AND CORPORATE CULTURE

Our **Wimex Code of Conduct** reinforces the values that distinguish us as a family business: integrity, responsibility and ambition. It is more than a collection of binding rules; it is also a commitment to the rights of our employees.

Among other things, the code includes clear principles for the protection of workers' rights and our explicit **commitment to democratic values**. It regulates fair and respectful interaction with one another as well as entitlements to personnel development and further training. It also contains comprehensive provisions on occupational health and safety and on the responsible treatment of animals, nature and the environment. Our desire to promote social engagement shapes the Code of Conduct, as does our commitment to being cosmopolitan and tolerant. The Code covers aspects of legally compliant, ethical business practice – from compliance and the protection of company resources to the explicit rejection of corruption. Finally, it contains contact and reporting options as well as clear rules on how to deal with possible violations.

We published our Wimex Code of Conduct internally in 2024 in coordination with our **Supplier Code** and Supplier Declaration. It applies worldwide to all employees of the Wimex Group. When the Code of Conduct was introduced, all staff were given comprehensive training by their respective supervisors. Newly hired employees receive the Code of Conduct during their onboarding process.

The long-term aim of the Code of Conduct is to minimise risks to the company's development that are not only purely financial in nature: it therefore also considers social developments and environmental challenges such as climate change. To this end, we are developing a concept for idea management that will enable everyone who works for us to contribute their ideas even more quickly and in a more targeted manner.

Should unlawful behaviour occur in exceptional cases, we have established appropriate mechanisms. As a rule, supervisors, the human resources department or a member of the management team are available as contact persons. Alternatively, our solicitor can also be contacted. In addition, violations can also be reported anonymously via our whistleblower system. The reports received are reviewed and processed in accordance with the provisions of the Whistleblower Protection Act.

ESRS G1-2: MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

Management of various supply chains

Within the Wimex Group, the individual Business Units have their own distinct supply chains due to their different business orientations (see ESRS 2 SBM 1). The individual Business Units are responsible for these and ensure compliance with all relevant requirements. The supply chains within the group have not changed significantly in terms of size, structure and ownership since the last report. In 2019, the Wimex Group introduced the aforementioned **Supplier Code of Conduct which sets minimum standards** for suppliers in order to represent its values externally. Since January 2021, we have been informing suppliers and service providers of the Group about the requirements, including via our website. As a matter of principle, we expect our suppliers to reduce negative environmental impacts and comply with social standards. Under comparable conditions, we prefer to work with the more sustainable supplier. In spring 2025, we revised the Supplier Code of Conduct once again and brought it into line with our internal Code of Conduct and our Supplier Declaration.

As we import the raw materials for our own production primarily from EU countries, we assume that these suppliers comply with their supply chain obligations.

ESRS G1-3: PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

Our Code of Conduct contains binding regulations to prevent corruption and conflicts of interest, as well as guidelines on how to deal with gifts and gratuities. These measures serve to ensure integrity and legally compliant behaviour within the company. Any violations are pursued consistently and without delay.

ESRS G1-4: CONFIRMED CASES OF CORRUPTION AND BRIBERY

No cases of corruption or bribery became known within the Group during the reporting period. Furthermore, no employees were dismissed or disciplined based on allegations of corruption or bribery.

ESRS G1-5: POLITICAL INFLUENCE AND LOBBYING

The Wimex Group is actively involved in associations and federations through representatives of the management and executives. The aim is to provide **practical insights into our company** and to represent the company's interests in direct dialogue with decision-makers. This enables us to play an active role in shaping political and legal frameworks to secure our competitiveness and create planning security for future investments. In today's world, we believe it is important to also provide financial support to the political centre in order to uphold Germany's democratic values and promote social cohesion. During the reporting period, a total of €16,000 was donated to political parties.

Our membership in associations and clubs during the reporting period:

- Senat der Wirtschaft e. V.
- Wirtschaftsrat der CDU e. V.
- Zentralverband der Deutschen Geflügelwirtschaft e. V. (ZDG)
- European Poultry Club
- European Live Poultry and Hatching Egg Association (ELPHA)
- Verschiedene Landesverbände für Geflügel
- Deutsche Landwirtschafts-Gesellschaft e. V. (DLG)
- Landesverband Gartenbau Sachsen-Anhalt e. V.
- Bauernverband Sachsen-Anhalt e. V.
- Verbindungsstelle Landwirtschaft-Industrie e. V. (VLI)
- Fachverband Biogas e. V.
- Gütegemeinschaft Gärprodukte e. V.
- Bundesverband der Energie-Abnehmer e. V. (VEA)
- Central Association Hatching Eggs and Day-old chicks (COBK)

ESRS G1-6: PAYMENT PRACTICES

No uniform standard payment terms were set in the company during the reporting period. Instead, payment terms were agreed individually within the framework of the respective contractual relationships with suppliers, service providers and other business partners. The payment terms are determined based on bilateral negotiations and consider standard market conditions, industry-specific standards and the respective framework conditions of the business relationship. We attach equal importance to the timely settlement of outstanding liabilities and to transparent communication in the event of deviating payment terms. In the reporting year, there were no systematic payment arrears or structural complaints from suppliers regarding payment delays.

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Contact: Alexander Pohl (Sustainability Representative)

Responsible: Ulrich Wagner (Managing Director)

GLOSSARY

1.5 °C target of the Paris Climate Agreement: Commitment by countries to limit global warming to 1.5 °C above pre-industrial levels if possible

Agri-photovoltaics: Dual use of agricultural land for crop production and photovoltaics

All-in-all-out principle: Animals at a farm location enter and leave their stalls together.

Avian influenza: Bird flu

Balanced Scorecard: Concept in which traditional financial indicators are supplemented by non-financial perspectives

Black and white areas: Separate zones to prevent contamination

Candling technology: Method used to assess the inside of eggs

CO_2 equivalent (CO_2e): Unit of measurement that combines various greenhouse gases based on their respective contribution to the greenhouse effect compared to carbon dioxide

Coccidiosis: Parasitic disease of the intestine

Dual system: Collection and disposal of sales packaging in accordance with the German Packaging Act

Due diligence: process by which companies determine how to deal with their impact on people and the environment

Eco-schemes: Central element of German agricultural policy

Farm Animal Welfare Committee: Independent advisory body established by the British government for the protection of farm animals

Field: Contiguous arable land cultivated with only one crop

Full-time equivalent (FTE): Measurement of working time, defined as the number of hours worked divided by the usual working time of a full-time employee

Gender pay gap: Indicator of the earnings gap between women and men

GHG Protocol: Standard for preparing greenhouse gas inventories

Human pathogen: Pathogens that can cause disease in humans

Inside-out perspective: Impact of a company on the environment and society

Integrated Chain Monitoring (IKB): Quality assurance system in the Netherlands that ensures the traceability of chicken meat

KPI pyramids: Visual prioritisation of key performance indicators

Maghreb region: Tunisia, Algeria, Morocco and Western Sahara

Natura 2000: Coherent network of protected areas within the European Union

Omnibus Regulation: Various European Union legal acts to simplify sustainability reporting

Outside-in perspective: Financial opportunities and risks that sustainability aspects can have on a company

Planetary Health Diet: Scientifically based nutritional concept that combines healthy eating with environmental sustainability

Power Purchase Agreement (PPA): Long-term electricity supply contract between electricity producers and electricity consumers

Precision farming: Precision agriculture using digital processes

REACH Regulation: EU chemicals regulation, abbreviation for Registration, Evaluation, Authorisation and Restriction of Chemicals

Salmonellosis: Bacterial disease caused by Salmonella

Scope 1 emissions: Direct emissions from the company's own resources

Scope 2 emissions: Indirect emissions from energy purchased from a utility company

Scope 3 emissions: Indirect emissions occurring in the reporting company's value chain

Serotyping: Determination of variations in bacteria or viruses

Spot spray method: Selective application of plant protection products

Transition plan: Transition plan for decarbonisation

UN Global Compact: United Nations standard for responsible corporate behaviour

Waste category 2: Categorisation of animal by-products

Water Risk Atlas: Overview of global water stress from the World Resources Institute

Zoonosis: Infectious disease transmitted between humans and animals

LIST OF ABBREVIATIONS

AVEC: Association of Poultry Processors and Poultry Trade in the EU Countries

B. V.: Company form under Dutch law

B2B: Business-to-business

BSCI: Business Social Compliance Initiative

BU: Business Unit

CAO: Collective labour agreement

CHP: Combined heat and power plant

CO_2e: CO_2 equivalents

CSRD: Corporate Sustainability Reporting Directive

DIN: German Institute for Standardisation

EBITDA: Earnings before interest, taxes, depreciation and amortisation

EFRAG: European Financial Reporting Advisory Group

e.g.: for example

ESG: Environmental, Social, Governance

ESRS: European Sustainability Reporting Standards

ETI: Ethical Trading Initiative

EU: European Union

EU-27: the 27 members of the European Union

FY: Financial year

GER: Germany

GHG: Greenhouse gas

GRI: Global Reporting Initiative

ha: hectare

HACCP: Hazard Analysis and Critical Control Points

HI-Tier: Animal origin verification and information system

HoReCa: Hotel, Restaurant, Catering

HR: Human Resources

ILO: International Labour Organisation

incl.: inclusive

IROs: Impacts, Risks and Opportunities

ISO: International Organisation for Standardisation

KPI: Key Performance Indicator

kWh: kilowatt hour

MVA: Megavolt-ampere

MWh: megawatt hour

NL: Netherlands

PEF: Product Environmental Footprint

PRTR: Pollutant Release and Transfer Register

PSM: Plant protection products

PV: Photovoltaics

QA: Quality assurance

SBTi: Science Based Targets Initiative

SDGs: Sustainable Development Goals

t/a: tonnes per annum

TEURO: one thousand euros

UN: United Nations


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