

2024

Sustainability Report (Non-financial statement)

NON-FINANCIAL STATEMENT

Reporting information

This section of the report relates to the 2024 financial year. Due to the fact that the Corporate Sustainability Reporting Directive (CSRD) has not been transposed into national law in Germany for the 2024 financial year, the requirements of Sections 315b and 315c of the German Commercial Code (HGB) continue to apply to non-financial reporting. In preparation for the forthcoming implementation of the CSRD, the non-financial statement was prepared with partial application of the ESRS. Only ESRS 2 with the reporting requirements in accordance with BP-1, BP-2, SBM-1, SBM-2, SBM-3, GOV-1, GOV-2, GOV-3, IRO-1 were applied to the non-financial Group statement. Information that has been included in the reporting by reference can be found in the following list:

1. Management report:
 - SBM-1 Strategy, business model and value chain
2. References to the following information from the company outside of the management report:
 - Remuneration report in accordance with Section 162 of the German Stock Corporation Act (GOV-3)

The materiality assessment on which this report is based was revised in the 2024 financial year in accordance with the ESRS requirements and relates to the entire scope of consolidation of the Viscom Group and the upstream and downstream value chain. If the ESRS reporting does not or only partially fulfils the requirements of the non-financial statement in accordance with the German Commercial Code (HGB), the missing disclosures were also supplemented independently of the results of the materiality assessment. The reporting was prepared on a consolidated basis for the Viscom Group, with the exception of the calculation and presentation of results in the form of key figures. Unless otherwise stated, these relate to Viscom SE, which is the leading company in the Viscom Group in terms of revenue and the number of employees. Viscom also develops, produces and manufactures exclusively at the Hanover site,

Viscom SE's home base. Key figures that take the value chain into account are not included in the non-financial reporting for the past financial year. The previous year's figures were calculated using the same system as for the figures for 2024.

As in the financial reporting, a medium-term time horizon refers to 1 to 5 years and a long-term time horizon to more than 5 years.

Strategy, business model and value chain

BUSINESS MODEL

For a description of the Viscom Group's business model, please refer to the detailed explanations in the "Basis of the Group"⁵ section of the Group management report 2024.

The EU imposes export and import restrictions and bans (embargoes) on certain Viscom products, goods, software and services for certain markets (e.g. Russia, Belarus etc.). Due to the homogeneity of the customer groups, the independence of company locations and because they affect all inspection systems equally, the sustainability targets do not relate to specific groups of systems or services or to specific customer groups or geographical areas. Details that general sustainability targets are suitable for the sustainability strategy can be found in the descriptions of the business model and the value chain.

Viscom products support customers in achieving more efficient and sustainable production. Viscom's modern inspection systems are used wherever the inspection of electronic assemblies is crucial. This makes Viscom's precise inspection solutions an important part of quality assurance and process optimisation in industrial electronics production. The high-end products detect errors in the customer's production as early as possible, minimising rejects and the number of defective end products. This conserves resources, avoids electronic waste and reduces energy consumption in the customer's production lines. In addition, Viscom products

⁵ Not tested

are designed to save space and therefore involve little packaging and weight during transport. Already during the development and production of the inspection systems, attention is paid to the use of materials that are as environmentally friendly as possible and to environmentally compatible processing. Particular emphasis is placed on high energy efficiency, which is ensured through the use of efficient control and lighting technology as well as high-performance computers. Viscom has been a member of the Blue Competence sustainability initiative of the German Engineering Federation (VDMA) since 2014. The Blue Competence partners are committed to the twelve sustainability principles of the mechanical and plant engineering industry and thus express their intention to act in a strategically, operationally, culturally and communicatively sustainable manner.

Viscom's business activities transform raw materials, semi-finished products, preliminary products and partially finished products into saleable products.

In the upstream value chain, Viscom SE is characterised by a strong local focus. A significant proportion of the products required are manufactured in northern Germany. The procurement volume from suppliers in Germany amounted to 82.2 % in 2024 (previous year: 80.5 %). This offers a high level of resilience in the supply chains and prevents long transport routes. The most important suppliers are found in electronics production, machining technology and steel tube construction in the immediate vicinity of Viscom SE. A large proportion of the required services are also sourced from the aforementioned region. Individual products that are highly specialised are sourced from the global market.

In addition to its key expertise in hardware and software development, Viscom's operating activities primarily include the assembly and commissioning of products in accordance with customer configurations. The customer can influence or additionally select a large number of features, which enables a high degree of customisation.

The saleable products are introduced to the market via various distribution channels. A distinction must first be made between market access. Depending on the region in question, Viscom SE or its subsidiaries prioritise direct sales. This ensures market-orientated access. In some regions, sales are channelled through a network of representatives or cooperation partners.

The downstream value chain comprises outbound logistics, intended use by the customer and end-of-life activities.

Outbound logistics are carried out according to internal plans and requirements in cooperation with service partners who specialise in the export of high-quality capital goods. Once the products have been installed, they are handed over to the customer, which marks the start of the utilisation phase. The customer has the option of using the product flexibly for different inspection applications. Viscom SE can also create inspection programmes for modified customer use as a service. For a wide range of customers, the utilisation phase is supported by Viscom SE on an ongoing basis with services that serve to maintain the products or increase their performance. In particular, this includes maintenance, training and conversions. Many customers use customised service contracts to ensure the best possible availability.

Viscom has a global network of service capacities to fulfil customer requirements. For further information on the downstream value chain (customers), please refer to the "Target industries, target markets and target customers" section in the Group management report⁶.

As a rule, products are returned to the aftermarket at the end of their life cycle, as they can be used for a long time if used as intended.

They are not returned to Viscom SE. Only in very rare cases is a product dismantled by Viscom SE at the end of its life and broken down into its individual recyclable components. Disposal is carried out by service partners.

⁶ Not tested

Sustainability management

RESPONSIBILITY

The topic of sustainability is the responsibility of the Executive Board at Viscom. Issues relating to sustainability that do not concern compliance or HR topics are the responsibility of the person in charge of integrated management and sustainability, who in turn reports directly to the Executive Board. Issues relating to compliance are the responsibility of the company's Compliance Officer. This position also reports directly to the Executive Board. Personnel issues are assigned directly to the responsible Chief Financial Officer.

The administrative, management and supervisory bodies are informed of the main effects, risks and opportunities at quarterly intervals. Due to the first-time preparation of the report, intensive coordination with the Executive Board took place in the course of processing the double materiality assessment. The main effects, risks and opportunities were identified and assessed as part of these discussions. The result is documented in the materiality assessment. The Executive Board approved the materiality assessment and released it as the basis for further work on sustainability issues. Compliance with the duty of care in the area of sustainability is ensured by the integrated management system (IMS). In addition to quality and information security management, the IMS also covers the topics of sustainability and environmental management. Regular reports are submitted to the Executive Board of SE by the person responsible for sustainability and the sustainability team involved.

The effectiveness of the adopted concepts, measures, key figures and targets can only be systematically evaluated at a later date (from 1 July 2025) due to the short period of application.

The impacts, risks and opportunities resulting from the sustainability analysis are taken into account in the strategy and business processes. This is done using different approaches

and at different levels. The existing management systems have been merged into an integrated management system that includes the sustainability issue of climate change in order to ensure that sustainability is fully taken into account. In future, this should ensure that sustainability considerations are adequately taken into account in all necessary business processes. In risk management, existing risks relating to the effects, risks and opportunities of sustainability were merged with newly added risks in order to ensure that the risks are adequately taken into account. As part of the risk management process, these are assessed at regular intervals by the Executive Board and also with the involvement of the responsible persons. The results are sent to the Supervisory Board on a quarterly basis and discussed at the Supervisory Board meetings. There were no trade-offs to consider in relation to impacts, risks and opportunities, as there was no need to do so.

THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The **Executive Board** of Viscom SE consists of three members who manage the business of the company. There is no female member among the three members of the Executive Board. There are no members of the Executive Board who do not manage the business, nor are there any employee representatives or other labour representatives on the Executive Board. On the Executive Board, Mr. Carsten Salewski and Mr. Dirk Schwingel are responsible for sustainability issues:

Dipl.-Ing. Carsten Salewski

Mr. Carsten Salewski has many years of experience in managing the international business of the American subsidiary in Atlanta and the associated offices in California and Mexico, where he maintains numerous international contacts, including as a member of the board of the IPC association and Chairman of the IPC SMEA Council. Mr. Salewski is also a member of the EMINT Board of Directors as Chairman of the Board of the Productronics Division of the VDMA.

Dipl. Kfm. Dirk Schwingel

Mr. Dirk Schwingel has many years of experience as a commercial director of international mechanical engineering companies. Thanks to his 13 years as Chief Financial Officer at Viscom SE, he has outstanding expertise in the areas of accounting, internal control and risk management systems as well as investor relations and has in-depth knowledge of the company.

The Executive Board members Carsten Salewski and Dirk Schwingel are responsible for monitoring impacts, opportunities and risks. The Executive Board itself has basic knowledge of sustainability aspects and has appointed a sustainability officer who has acquired specialist knowledge through external training. The Executive Board is monitored by a Supervisory Board consisting of three members.

The **Supervisory Board** consists of three non-executive members. With Prof. Dr. Michèle Morner as Chairwoman of the Supervisory Board, one third of its members are women. No employees or other workers are represented on the Supervisory Board. Two thirds of the Supervisory Board are independent members. Prof. Dr. Michèle Morner has the direct expertise required to monitor sustainability aspects:

Prof. Dr. Michèle Morner

As a former founder and managing director of Ynnor Systems GmbH and former audit committee member of KUKA AG, she has expertise in corporate management issues as well as internal control and risk management systems in international mechanical engineering companies. In addition, her main area of research is in concepts of corporate management and control. As a former member of the Executive Committee of EURAM based in Brussels, Prof. Dr. Michèle Morner embodies the necessary international experience on the Supervisory Board.

Dipl.-Ing. Volker Pape

Mr. Volker Pape is an expert in the field of electrical engineering and information technology. He has many years of industrial

experience in the field of industrial image processing in electronics production. As the founder and former CEO of Viscom AG, Mr. Volker Pape combines a technical background with many years of managing the company and strengthens the Supervisory Board's insight into operational processes. As a former member of the Executive Board of Viscom AG, Mr. Volker Pape was directly responsible for the Group management of the various international divisions and subsidiaries. He also has expertise in the field of accounting and auditing from his many years as a member of the Executive Board of a listed company and as a long-standing member of the three-member Supervisory Board of Viscom SE, which also forms the Audit Committee responsible for auditing the accounting and financial statements.

Prof. Dr.-Ing. Ludger Overmeyer

Prof. Dr. Ludger Overmeyer is an expert in the field of electrical engineering and information technology. He has many years of industrial experience in the field of systems engineering for electronics production in leading positions. Prof. Dr. Ludger Overmeyer can also look back on more than 20 years of experience in the management of a large number of national and international research projects in the fields of automation technology, electronics production and laser technology. He has extensive experience in the management and control of companies in the management and also as a board member of larger institutes and as a member of the supervisory board of a listed company in the plant engineering sector. Prof. Dr. Ludger Overmeyer embodies the necessary international experience with several years of experience in management responsibility at the internationally operating Mühlbauer AG.

In the opinion of the Supervisory Board, the formation of committees is not expedient under the specific circumstances of the company and – in contrast to larger committees – does not lead to an increase in efficiency. All matters are dealt with by all members of the Supervisory Board, so that the formation of additional committees did not appear to make sense. As the full

Supervisory Board is also the Audit Committee (Section 107 (4) sentence 2 AktG), it is uniformly chaired by Prof. Dr. Michèle Morner. The monitoring of sustainability issues is carried out by the Supervisory Board as a whole.

INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

Due to the ever-increasing focus of all Viscom stakeholders on the topic of sustainability, the Supervisory Board decided, after extensive discussion in 2021, to add sustainability criteria to the remuneration system in place at the time. The performance criteria for determining variable remuneration for all Executive Board contracts include sustainability criteria such as employee turnover and energy consumption in addition to key financial figures. This decision was taken by the Supervisory Board in order to focus even more strongly on the issue of sustainability. For further information, please refer to the explanations in the remuneration report for the 2024 financial year in accordance with section 162 AktG in the sections "Tabular presentation of Executive Board remuneration in the 2023 and 2024 financial years", "Basic principles of the remuneration system for the members of the Executive Board of Viscom SE from 1 June 2023 (incl. nominal information as at 31 May 2023)" and "Remuneration of the members of the Executive Board of Viscom SE from 1 June 2023". (incl. nominal figures as at 31 May 2023)" and "Individual remuneration components – explanatory section", which can be found on the company's website at www.viscom.com under Company / Investor Relations / Corporate Governance / Compensation of the Executive Board and Supervisory Board⁷. There are no other incentive systems that include sustainability targets.

Materiality assessment

INTERESTS AND VIEWS OF STAKEHOLDERS

Employees, suppliers, customers, shareholders, financial institutions and the interested public were identified as the most important stakeholders.

An internal company representative was appointed for each stakeholder group and asked about the relevance of the topics on the longlist. An evaluation system was used, which was converted into a scoring system from zero "no relevance" to three "high relevance" in order to identify topics with particularly high stakeholder relevance. This list of relevant topics was the basis for identifying potentially significant impacts, risks and opportunities. The stakeholder representatives for employees, suppliers, customers, shareholders and the interested public were actively involved in the process steps for identifying and assessing potentially significant impacts, risks and opportunities. In this way, stakeholders were involved in all steps of the materiality assessment process and made a significant contribution to the results of the materiality assessment. The interests and viewpoints of the stakeholders were comprehensible to the company.

The findings did not lead to any changes in strategy or business model. However, the interests and points of view will continue to be monitored in future and any need for adjustment that may arise at a later date will be examined. The Executive Board was informed of the views and interests of the stakeholders concerned with regard to sustainability-related impacts as part of the preparation of the materiality assessment. It then informed the Supervisory Board of the findings obtained.

DESCRIPTION OF THE PROCESS FOR IDENTIFYING AND ASSESSING THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The materiality assessment was fully prepared in accordance with the ESRS requirements for the first time in the 2024 financial year. The next review of the materiality assessment will take place in the 2025 financial year. No change compared to the previous reporting year is reported.

Due to Viscom's business model, there are no specific activities, business relationships or geographical circumstances that lead to an increased risk of adverse effects. All effects,

⁷ Not tested

opportunities and risks are assessed in the same way and then prioritised according to the assessment.

In order to enable a targeted focus on the topics relevant to Viscom and its stakeholders, a materiality assessment on sustainability topics was carried out for the first time in the 2023 financial year. This materiality assessment was revised in the 2024 financial year based on the requirements of the ESRS. It was reviewed which sustainability-related topics are particularly relevant for Viscom as part of a dual materiality assessment. One of the two perspectives of dual materiality is the outside-in perspective, which analyses the financial effects of sustainability-related risks and opportunities on Viscom. The other perspective is the inside-out perspective, which analyses the impact of Viscom's business activities and its upstream and downstream value chain on people and the environment. The analysis was based on a longlist of sustainability-related topics that includes all sustainability aspects prescribed by ESRS AR 16 as well as company-specific topics. The company-specific topics were derived as part of the risk management process. Based on the longlist, the first step was to identify those topics that are particularly relevant from the perspective of Viscom's stakeholders. To this end, interviews were conducted with representatives of individual stakeholder groups. In addition, we analysed which sustainability topics are particularly affected by the company's own activities or business relationships and which sustainability topics are particularly affected due to impacts and dependencies associated with risks and opportunities.

Based on the resulting medium list of relevant sustainability topics, the next step was to identify actual and potential impacts as well as opportunities and risks at the lowest topic level. To this end, interfaces with the environment and dependencies in connection with environmental issues were identified and analysed along the entire value chain. As part of the identification of impacts, risks and opportunities (hereinafter also referred to as "IRO") in the area of social and governance issues, the company's internal concepts, offers, regulations and control mechanisms, as well as those relating to suppliers and

customers, were analysed in particular. As many impacts can result in financial risks or opportunities, it was analysed whether the identified impacts could have major financial effects in order to identify potential opportunities or risks. For company-specific topics, i.e. topics that are not covered by the ESRS, an IRO identification was carried out.

Each IRO was assigned where it is located in the value chain (own activity upstream or downstream of the value chain). In addition, each IRO was assessed according to whether it has a short, medium or long-term time horizon. The actual impacts are all categorised as current. The severity of negative actual impacts (inside-out perspective) is assessed according to the extent, scope and irreversibility. Positive actual impacts are only assessed on the basis of their extent and scope. A scoring system from one "very low" to four "very high" was used to assess the three severity levels. The degree of severity results from the mean value of extent, scope and immutability for negative impacts and from the mean value of extent and scope for positive impacts. If the mean value exceeds the defined threshold value, an impact is significant.

For potential positive and negative impacts, the degree of severity described above is linked to the probability of occurrence. A factor of 0.1 "very low" to 1 "very high" was defined for each probability interval to assess the probability of occurrence. The factor for the probability is multiplied by the determined threshold value. If the result exceeds the defined threshold value, the potential impact is significant.

The cumulative effect of potential impacts must be taken into account when assessing the probability of occurrence. This means that the longer the duration of a potential impact, the higher the probability of occurrence. The potential impacts are assigned a maturity ranging from short-term "up to 1 year" to medium-term "1 to 5 years" to long-term "greater than 5 years". The cumulative effect is taken into account in that the probability is assessed as being correspondingly higher the longer the impact lasts. The probability of occurrence is determined on the basis of this assessment.

In the case of potential negative impacts, the severity of the impact takes precedence over its probability in the event of human rights violations. In this case, only the degree of severity is taken into account.

The assessment of risks and opportunities is a combination of the probability of occurrence and the potential extent of the financial impact. The financial impact is assigned euro values on a scale from 1 "very low" to 5 "very high". The assessment of the probability of occurrence is the same as for the potential impact.

The cumulative effect of the probability of occurrence is also taken into account when assessing financial risks and opportunities. The definition and application of the time horizons are identical to the explanations for the potential effects.

The calculated financial impact and the probability of occurrence factor are multiplied together. If the result exceeds the defined threshold, the risk or opportunity is material.

If the assessment of a potential or actual impact, risk or opportunity exceeds the defined threshold for materiality, the IRO is material and so is the topic, sub-topic or sub-sub-topic. The thresholds have been defined as follows:

Characterisation of the IRO	Threshold value for materiality
Actual negative impact	2
Potential negative impact	1
Actual positive impact	2
Potential positive impact	1
Opportunity	2
Risk	2

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The materiality assessment 2024 resulted in the following material impacts, risks and opportunities. The expected impact of the material impacts, risks and opportunities identified on the business model, value chain and strategy is low. As part of climate change mitigation, measures have been taken to expand renewable energies. To adapt to climate change, measures are planned to improve protection against extreme weather events. Within the value chain, suppliers are to be held more accountable with regard to human rights violations.

Negative impact on the environment:

Viscom's business activities release CO₂ emissions. The current negative effects of greenhouse gas emissions from Scope 1 and 2 (in accordance with the Greenhouse Gas Protocol) that emanate from Viscom have a negative impact on the environment by fuelling climate change. However, they can be categorised as relatively low due to the business model. The relevant aspects for Viscom are gas and fuel requirements (Scope 1) and the purchase of electricity (Scope 2). Greenhouse gas emissions within the value chain, for example from suppliers' production processes, are assigned to Scope 3. The current negative impact on the environment as part of Scope 3 emissions is assessed as greater than Scope 1 and 2.

Positive effects on the environment:

The reduction of rejects in the downstream value chain through Viscom products is seen as a current positive effect on the environment. The systems contribute to a general increase in product quality through the early detection of faults or the elimination of defects.

Another current positive impact on the environment is the longevity of the systems, which have a service life of up to 25 years. The service life can be extended through upgrades, for example. In addition, a large proportion of the system components can be recycled and thus returned to the material cycle for reuse.

Negative impact on social issues:

Viscom sees a current negative impact on its own workforce, as secure employment could not be guaranteed in the 2024 financial year due to the current economic situation. In 2024, employees at the Hanover site were affected by short-time working and staff reduction measures were necessary throughout the Group.

Due to the raw materials that Viscom SE sources for its value chain, it cannot be ruled out that child or forced labour may occur in the upstream value chain in the short term. All suppliers are obliged to comply with the provisions of the General Terms and Conditions of Purchase and the Code of Conduct, which are intended to exclude child and forced labour.

Positive effects on social issues:

The health and safety of its own employees is an important concern for Viscom SE. The occupational health and safety training courses held during the reporting period, the company's health management programme and the offers for a healthy work-life balance are currently expected to have a positive impact on the health and safety of the company's own employees.

Positive impact on governance:

Viscom SE is active in industry associations without exerting any direct political influence. The association's activities provide an opportunity for networking and information exchange on the one hand and a platform for advocating favourable industry-specific framework conditions and reporting on the impact of regulatory issues on the other. This activity mainly has a positive impact on the company's competitiveness and economic performance at present and can have a positive effect on business relationships, particularly with suppliers.

Viscom SE's efforts to pursue a regional procurement policy in Germany ensure the high quality of parts, secure jobs in Germany and save resources through short transport routes. This means that the company's own business activities are currently having a positive impact on the environment and

Germany as a production location. Along the value chain, regional suppliers in particular benefit from the procurement policy and customers from the high quality of the products.

Environmental risks:

Increasing extreme weather events such as heavy rain, heat, storms and hail are expected in the long term as a result of climate change. There is a financial risk as working hours have to be changed or shortened due to extreme weather conditions (heat, heavy rain, etc.), jeopardising the smooth running of work processes. In addition, products in the warehouse could be damaged by heavy rainfall events.

It is expected that there will be further and stricter legal requirements for decarbonisation within the next 5 years. This risk harbours several financial risks. On the one hand, this may mean additional costs for the implementation of decarbonisation measures in the company's own business operations, such as the conversion of the vehicle fleet. The financial effects should be in the range of € 50 to 100 thousand. On the other hand, this could result in lower investments from customers who are heavily affected by climate change mitigation policies. This could lead to a loss of revenue > € 205 thousand.

Environmental opportunity:

One financial opportunity may lie in increased consumer demand and/or the promotion of the electrification of products such as electric batteries. This is estimated to be a medium-term time horizon.

Company-specific opportunity and risk:

Successful digitalisation offers Viscom the opportunity to increase the efficiency of its own processes and realise cost savings, as well as increasing its attractiveness for potential employees. This in turn influences the economic performance and competitiveness of the company and can harbour potential for resource-conserving processes and environmental protection. Digitalisation is closely linked to several other key IROs and can influence them both positively and negatively and is therefore seen as both an opportunity and a risk.

Aspects according to HGB:

The disclosure requirements reported in accordance with ESRS for the impacts, risks and opportunities identified as material do not fully cover the requirements for the five aspects in accordance with Section 315c in conjunction with 289c (2) HGB. For this reason, further disclosures are made in the course of the non-financial statement on social matters and corruption and bribery, independently of the disclosures in accordance with ESRS.

Environmental concerns

CLIMATE CHANGE MITIGATION AND ADAPTATION

Viscom SE's strategies in connection with climate change mitigation and adaptation to climate change cover the areas of climate change mitigation, adaptation to climate change, energy efficiency and the use of renewable energies. In particular, the effects, risks and opportunities in relation to climate change mitigation and adaptation to climate change are taken into account.

In order to strengthen Viscom SE's climate change mitigation efforts, the share of renewable energies in electricity procurement is to be increased to 100 % by 2032. In addition, the proportion of electric vehicles in the vehicle fleet is to be increased by 50 % by 2030. Overall, Viscom SE is planning to reduce CO₂ emissions for Scope 1 and 2 by 100 % by 2040.

Adaptation to climate change will mainly take the form of concepts yet to be developed for better protection against extreme weather events; in particular, measures to protect against heavy rainfall are to be implemented in 2025.

Efforts to increase energy efficiency will be continued. The future concept for energy efficiency is to include the identification, evaluation and planning of energy efficiency measures and will be finalised in 2025. So far, the use of a combined heat and power plant and the use of energy-saving light sources have been realised.

Measures

Viscom SE has taken measures to achieve its climate-related targets. In 2024, these mainly included the expansion of the photovoltaic system. This measure will lead to a reduction in greenhouse gas (GHG) emissions of approx. 10 %. Further measures to adapt to climate change are also planned. These include the purchase of a flood gate to protect against heavy rainfall.

In order to achieve the climate-related targets in the medium and long term, further measures will be adopted in 2025.

Sustainable mobility will also be supported by increasing the number of electric vehicles in Viscom SE's fleet and further promoting JobRad offers.

The use of renewable energies was expanded in 2024. The existing photovoltaic system with an output of 174.06 kWp was expanded by 174.72 kWp. This brings the current total output to 348.78 kWp. This corresponds to an increase of 100.4 %. The expanded photovoltaic system is about to be commissioned.

Targets

The defined climate-related targets are intended to support the strategy for climate change mitigation and adaptation to climate change. They also describe how the main climate-related impacts, risks and opportunities are to be addressed.

As an important climate-related target, Viscom SE will strive to achieve the GHG emissions target of reducing CO₂ emissions for Scope 1 and 2 to zero by 2040. The year 2023 is set as the base year. A target for Scope 3 will be set in 2025 as the determination of the actual status has not yet been finalised.

The greatest decarbonisation leverage for achieving the GHG emission targets lies in energy procurement from renewable energies for Scope 1 and 2. The decarbonisation leverage for Scope 3 GHG emissions still needs to be determined and assessed.

ENERGY CONSUMPTION AND ENERGY MIX

Viscom SE's total energy consumption is shown in the table below.

The shares of the energy mix in the total energy consumption of kWh are shown in the table below.

		2024*	2023**
Electricity consumption	in kWh	888,762	953,478
of which renewable electricity generated by our own photovoltaic system	in %	12.6	11.3
Renewable electricity consumed, generated by our own photovoltaic system	in kWh	111,908	108,169
In addition, electricity fed into the electricity grid, generated by our own photovoltaic system	in kWh	30,833	62,725
Capacity of in-house photovoltaic system	in kWp	174	174
Gas consumption	in kWh	823,462	932,208

* The figures in the table relate to the Hanover site (Viscom SE and Exacom GmbH).

** As part of the first-time audit of the non-financial statement by the auditor, the previous year's figures did not have to be audited.

Generation from renewable energy sources totalled 111,908 kWh. Generation from non-renewable energy sources is not used (0 MWh).

GROSS SCOPES 1, 2 AND TOTAL GHG EMISSIONS

As part of its commitment to climate change mitigation and reducing its environmental footprint, Viscom SE monitors and reports on greenhouse gas (GHG) emissions. Scope 1 comprises the direct emissions that arise from sources within the company. These include emissions from the combustion of fossil fuels in the company's own plants and emissions from company-owned vehicles. In the reporting period, Viscom SE

took measures to increase energy efficiency and promote the use of clean technologies in order to reduce direct emissions. Scope 2 includes indirect emissions from the consumption of purchased energy such as electricity, steam, heating and cooling. These emissions are generated during the production of purchased energy and are directly attributable to the company. Viscom SE has continuously optimised its energy consumption and invests in renewable energy sources in order to reduce Scope 2 emissions. Scope 3 emissions will be presented in future reports.

In 2024, Viscom SE recorded total CO₂ emissions of 1,320 t CO₂ eq for Scopes 1 and 2, which is roughly the same as the previous year (previous year: 1,281 t CO₂ eq).

At Scope 1 level, around 80 % of the emissions of 982 t CO₂ eq (previous year: 972 t CO₂ eq) were attributable to the consumption of petrol, diesel and electricity for e-mobility in the vehicle fleet and the remaining 20 % to the consumption of gas. At Viscom SE, gas is used almost exclusively to heat the company buildings. In 2024, a total of 823,462 kWh of gas was consumed (previous year: 932,208 kWh), meaning that gas consumption was reduced by around 12 % compared to the previous year thanks to various cost-saving measures.

Scope 2 emissions of 338 tonnes CO₂ eq (previous year: 309 tonnes CO₂ eq) were caused by the purchase of electricity. Although total electricity consumption was reduced, CO₂ emissions increased due to the changed factors of the Federal Office of Economics and Export Control. Total electricity consumption in 2024 amounted to 888,762 kWh (previous year: 953,478 kWh), of which 111,908 kWh (previous year: 108,169 kWh), or around 13 %, was covered by the company's own photovoltaic system on the roofs of the headquarters in Hanover.

The total gross GHG emissions of Viscom SE are presented in a table below:

		2024	2023
CO ₂ emissions, Scope 1	in t CO ₂ eq	982	972
CO ₂ emissions, Scope 2*	in t CO ₂ eq	338	309
Total	in t CO ₂ eq	1,320	1,281

* Contrary to the requirements of the Greenhouse Gas Protocol, no market-based emissions were determined.

Viscom SE's total GHG emissions are made up of emissions from Scope 1 and 2 categories. By systematically recording and monitoring all relevant emissions, Viscom SE can develop and implement targeted measures to reduce its ecological footprint. Viscom SE's climate strategy aims to continuously reduce total GHG emissions and become climate-neutral in the long term.

RESOURCE USE AND CIRCULAR ECONOMY

Viscom SE's strategy for identifying, assessing and improving the material effects of resource use and the circular economy is currently in the concept phase and is to be adopted in 2025 and will cover the following areas in the future:

- Determination: Resource inventory and life cycle analysis
- Assessment: Materiality assessment and risk assessment
- Improvement: Research and development and employee engagement

These three areas contribute to an improvement in resource use and strengthen the circular economy by highlighting the potential for increased resource use.

In its business processes, Viscom SE endeavours to reduce environmental pollution and promote the sustainable use of resources.

Measures and targets

Viscom SE's measures and future plans contribute to the efficient use of resources and the reduction of environmental impacts. Viscom SE monitors and optimises the use of raw materials and energy.

The proportion of recycled materials in Viscom production is to be increased, which will help to reduce the consumption of raw materials.

Viscom SE promotes the circular economy through measures for the reuse, repair and recycling of Viscom products and materials. This helps to minimise waste and maximise the use of resources at Viscom SE. Viscom products have a modular design and can therefore be easily dismantled and recycled in a recycling process. Viscom SE also offers an extensive portfolio of refurbished used items to enable further utilisation. Customers of Viscom products also have the option of extending the life cycle through targeted upgrades to the installation base.

These measures serve to protect the environment and contribute to the company's success.

As part of its ongoing efforts to promote sustainable practices within the company, Viscom SE has focused on improving resource use and introducing the principles of the circular economy. Viscom SE's goals and measures include:

The expansion of the cycle-orientated product design:

Viscom SE develops its products so that they are durable, dismantlable, repairable and recyclable. This helps to extend the service life of the products.

The minimisation of primary raw materials: The aim is to reduce the consumption of primary raw materials. Viscom SE achieves this by efficiently utilising and reusing materials in its production processes.

Waste management: Waste management aims to effectively manage waste and ensure proper treatment. Viscom SE minimises its environmental impact by reducing and recycling waste.

Viscom SE has not yet taken any environmental thresholds into account when setting targets. The stated targets are voluntary.

EU Taxonomy

INFORMATION ON THE EU TAXONOMY

In this section, Viscom provides disclosures for the 2024 financial year in accordance with the Delegated Regulation 2020/852 (Taxonomy Regulation).

Viscom is not affected by any economic activity in connection with energy generation from fossil gas or nuclear energy. Therefore, reporting forms 2 to 5 in accordance with Annex XII of Delegated Regulation 2021/2178 are not reported. Template 1 is reported under Template 1 Activities in the areas of nuclear energy and fossil gas in this section.

As part of the Sustainable Finance Action Plan, a key objective of the EU Taxonomy is to channel financial flows into environmentally sustainable activities. In order to achieve this goal, the EU Taxonomy is intended to create a system for classifying and thus a standardised understanding of environmentally sustainable activities, hereinafter referred to as economic activities or activities. When drafting the regulation, the European Commission focused on economic sectors and industries that can be expected to have the greatest possible impact on the fulfilment of the six key environmental objectives. The identified economic activities were related to six key environmental objectives:

- 1) Climate change mitigation (CCM)
- 2) Climate change adaptation (CCA)
- 3) Water (WTR)
- 4) Pollution (PPC)
- 5) Circular economy (CE)
- 6) Biodiversity (BIO)

The economic activities that can be categorised as potentially environmentally sustainable (taxonomy-eligible) and are actually carried out in an environmentally sustainable manner (taxonomy-compliant) are specified by delegated acts of the

EU Commission. Economic activities that are not currently covered by the EU Taxonomy can neither be classified as taxonomy-eligible nor as taxonomy-compliant.

Viscom has analysed the relevant economic activities of the Group in accordance with the delegated acts and assigned them to the economic activities specified in the regulations or to a NACE code. In order to avoid double counting, each relevant financial transaction was allocated to a single economic activity when analysing Viscom's economic activities. CapEx and OpEx are linked to activities that (potentially) make a significant contribution to climate change mitigation. To this end, the description of the respective activity was harmonised with Viscom's economic activity. The amounts used to calculate taxonomy-eligible and taxonomy-compliant revenue, capital expenditure (CapEx) and operating expenses (OpEx) are based on the figures in the consolidated financial statements.

The following provides information on the Group-wide taxonomy-eligible and taxonomy-compliant revenue, CapEx and OpEx as defined by the EU Taxonomy for the 2024 financial year.

KEY FIGURE SALES REVENUE AS DEFINED BY THE EU TAXONOMY

The sales ratio is calculated as the ratio of net sales from taxonomy-eligible or taxonomy-compliant economic activities in a reporting year to the net total sales of that reporting year. The net total revenue according to the consolidated statement of comprehensive income for the 2024 financial year forms the denominator of the revenue indicator. The economic activity of the company – Viscom develops, manufactures and sells high-quality inspection systems for industrial production – is not described in the delegated regulations and therefore the revenue of € 84,082 thousand is recognised at 100 % (previous year: € 118,780 thousand; 100 %) as non-taxonomy-compliant. Please refer to the section "Summarised analysis of the net assets, financial position and results of operations and the course

of business" for an explanation of the change in sales. For this reason, sales revenues may also not be taxonomy-compliant.

KEY FIGURE CAPEX AS DEFINED BY THE EU TAXONOMY

The CapEx ratio is the ratio of capital expenditure in the context of taxonomy-eligible or taxonomy-compliant economic activities in a reporting year to total capital expenditure in that reporting year. The total investments for the 2024 reporting year according to the statement of changes in non-current assets in the Notes to the consolidated financial statements (A6-A8) form the denominator of the CapEx ratio.

The following economic activities were identified when analysing the investments:

- 6.5 Transport by motorbikes, passenger cars and light commercial vehicles: CCM
- 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings): CCM
- 7.6 Installation, maintenance and repair of renewable energy technologies: CCM
- 7.7 Acquisition and ownership of buildings: CCM

The rights of use to vehicles capitalised in accordance with IFRS 16 in the amount of € 945 thousand are allocated to activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles. After consultation with the fleet team, the technical assessment criteria for taxonomy conformity are not met. The installation of wallboxes in the amount of € 12 thousand (previous year: € 0 thousand) is allocated to activity 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings). According to the building services department, the technical assessment criteria for taxonomy conformity of the activity are not met. The investment in a photovoltaic system was all allocated to activity 4.1 Electricity generation using photovoltaic technology in the previous year (31 December 2023:

€ 10 thousand). The European Commission's FAQs reclassified the activities for this investment. The investment in a photovoltaic system totalling € 218 thousand is allocated to activity 7.6 Installation, maintenance and repair of renewable energy technologies. According to the information provided by Building Services, the technical assessment criteria for taxonomy conformity are not met for this activity. Activity 7.7 Acquisition and ownership of buildings includes the rights of use for land and buildings capitalised in accordance with IFRS 16 in the amount of € 5,519 thousand (previous year: € 214 thousand). The major change compared to the previous year results from the extension of rental agreements. For this activity, the necessary energy efficiency requirements of the technical assessment criteria for taxonomy conformity according to building services are not met.

The EU Taxonomy divides CapEx and OpEx figures into three categories (a-c). Category a) includes investments or operating expenses for assets or processes that are related to taxonomy-compliant economic activities. Category b) includes investments or operating expenses that are part of a CapEx plan to expand taxonomy-compliant economic activities or to enable taxonomy-compliant economic activities. Category c) includes the non-sales-related acquisition of production from taxonomy-taxonomy-eligible economic activities and individual measures that enable the target activities to achieve greenhouse gas reductions or become low-carbon. Viscom does not carry out any revenue-generating activities that correspond to any of the descriptions of taxonomy-eligible economic activities in the Climate Legislation Act. In addition, the investment and operating expenses incurred were analysed to determine whether they can be allocated to one of the activities or an acquired product or individual measure. For this reason, the CapEx figures relate to individual measures in category c).

Investments in fixed assets, specifically development costs, vehicles, operating and office equipment, land and buildings, rights of use in accordance with IFRS 16, tenant improvements,

advance payments and assets under construction, software, advance payments for intangible assets, and technical equipment and machinery in the past financial year were reviewed for taxonomy eligibility and taxonomy conformity.

If the investments were classified as taxonomy-eligible, their taxonomy conformity was reviewed in a second step. As a result, 64 % of Viscom's CapEx item totalling € 10,506 thousand is taxonomy-eligible. After further examination, none of the expenses are taxonomy-compliant as the technical assessment criteria are not met.

KEY FIGURE OPEX IN THE SENSE OF THE EU TAXONOMY

Operating expenses within the meaning of the EU Taxonomy are direct expenses that are necessary to ensure the ongoing and effective utilisation of these assets (e.g. research and development, maintenance, building renovation measures, short-term rental, maintenance and repair).

The following economic activities were identified when analysing operating expenses:

6.5 Transport by motorbikes, passenger cars and light commercial vehicles: CCM

7.7 Acquisition and ownership of buildings: CCM

Operating expenses for vehicle repairs totalling € 82 thousand (previous year: € 144 thousand) are allocated to activity 6.5 Transport by motorbikes, cars and light commercial vehicles. As with investments, the technical assessment criteria for taxonomy conformity of this activity are not met. Activity 7.7 Acquisition and ownership of buildings includes operating expenses for the maintenance and repair of buildings in the amount of € 23 thousand (previous year: € 4 thousand), which was allocated to activity 7.2 Renovation of existing buildings in the previous year (31 December 2023: € 64 thousand). The maintenance and repair expenses are not taxonomy-compliant, as the economic activity is not taxonomy-compliant as described under CapEx.

The categorisation and classification of the OpEx key figures in categories a, b and c was carried out analogue to the CapEx key figures. The OpEx figures relate to individual measures in category c.

The operating expenses totalling € 1,857 thousand (previous year: € 2,472 thousand) were also checked for taxonomy in a first step. As a result, 6 % (previous year: € 211 thousand; 9 %) of Viscom's operating expenses (€ 105 thousand) are taxonomy-eligible. The further review of the taxonomy-eligible portion of OpEx for fulfilment of the technical assessment criteria revealed that 0 % (previous year: 0 %) of this is taxonomy-compliant.

Templates in accordance with the EU Taxonomy Regulation

Template: Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024		Year		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						(17)	(18)	(19)	(20)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
Economic Activities	Code	Turnover	Proportion of Turnover, 2024	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) turnover, 2023	Category enabling activity	Category transitional activity
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
Of which enabling		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
Of which transitional		0	0 %	0 %	0 %												0 %		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0 %														0 %		
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)		0	0 %														0 %		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities (B)		84,082	100 %																
Total (A + B)		84,082	100 %																

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
EL – Taxonomy-eligible activity for the relevant objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Template: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	Year		Substantial contribution criteria				DNSH criteria ("Does Not Significantly Harm")												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Economic Activities	Code	CapEx	Proportion of CapEx, 2024	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2023	Category enabling activity	Category transitional activity
		Currency	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)				0	0 %	0 %	0 %	0 %	0 %								0 %		
Of which enabling				0	0 %	0 %	0 %	0 %	0 %								0 %		
Of which transitional				0	0 %	0 %	0 %	0 %	0 %								0 %		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	945	9 %														23 %		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	12	0 %														0 %		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	218	2 %														3 %		
Acquisition and ownership of buildings	CCM 7.7	5,519	53 %														26 %		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																	26 %		
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)				6,694			64 %												
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)				6,694			64 %												
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)				3,812			36 %												
Total (A + B)				10,506			100 %												

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 EL – Taxonomy-eligible activity for the relevant objective
 NEL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Template: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	Year		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Economic Activities	Code	OpEx	Proportion of OpEx, 2024	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, 2023	Category enabling activity	Category transitional activity	
				Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	Y/N;	%	E	T
				N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL							Y/N			
	Currency			%																
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
OpEx of environmentally sustainable activities																				
(Taxonomy-aligned) (A.1)																				
Of which enabling																				
Of which transitional																				
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	82	5 %	EL;	EL;	EL;	EL;	EL;	EL;	EL;	EL;	EL;	EL;	EL;	EL;		6 %			
				N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
	CCM 7.7	23	1 %														3 %			
	OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		105	6 %													9 %			
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)		105	6 %														9 %			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities (B)																				
Total (A + B)																				

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
EL – Taxonomy-eligible activity for the relevant objective
NEL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Report form 1: Activities in the areas of nuclear energy and fossil gas

Line	Activities in the field of nuclear energy	
1	The company is active in the research, development, demonstration and deployment of innovative power generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities or holds risk positions in connection with these activities.	No
2	The company is active in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat – including for district heating or industrial processes such as hydrogen production – and in their safety improvement using the best available technologies, finances such activities or holds risk positions in connection with these activities.	No
3	The company is active in the safe operation of existing nuclear facilities for the generation of electricity or process heat – including for the supply of district heating or industrial processes such as hydrogen production – as well as in their safety-related improvement, finances such activities or holds risk positions in connection with these activities.	No
Activities in the fossil gas sector		
4	The company is active in the construction or operation of plants for the generation of electricity from fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities.	No
5	The company is active in the construction, modernisation and operation of plants for combined heat, power and cooling with fossil gaseous fuels, finances such activities or holds risk exposures in connection with these activities.	No
6	The company is active in the construction, modernisation and operation of plants for heat generation that produce heat/cooling from fossil gas-fired fuels, finances such activities or holds risk positions in connection with these activities.	No

Employee concerns

CONCEPT

Viscom SE wants to take into account the interests of its own employees and the labour force in the value chain.

The strategy pursued is that committed and healthy employees are crucial to Viscom's long-term success. For this reason, health and safety are of great importance to Viscom SE. Viscom pursues the goal of avoiding health hazards in the workplace and further reducing the average number of sick days. Accidents at work should be at a level of zero. The obligations of the German

Social Accident Insurance (DGUV) are met, among other things, by providing occupational medical care for employees and having a safety officer who conducts annual occupational safety training. Viscom SE also has a company health management programme and promotes the health of its employees with training courses, fitness cards, health days and a weekly fruit and vegetable box. In addition, all employees have a company health and safety manual that everyone must read when they start work. There are also several company agreements on topics relating to occupational health management. Flexible working time models, mobile working and a company crèche enable a good balance between work and family. Viscom SE

has had its own company crèche, Vikis, since 2009. Viscom SE wants to enable employees to return to work soon after parental leave and thus improve the work-life balance. Up to 15 children from the age of one to three are cared for in the premises in the immediate vicinity of Viscom SE's headquarters. The team is made up of five dedicated educational specialists. The good childcare ratio makes it possible to cater to the needs of each child and provide targeted support for their development.

In addition, job security is to be guaranteed through a corporate policy that is geared towards the long term as far as possible. However, the current economic situation has led to staff reduction measures in the 2024 financial year. Viscom SE has commissioned a transition company for the period from 1 January 2025 to 31 December 2025 for the employees affected by staff reduction measures. This transition company offers temporary support to facilitate the transition to new employment for those affected. The aim is to avoid unemployment and prepare them for new career opportunities with targeted measures. The aim of the staff cuts is to secure the company's continued existence and thus the remaining jobs.

Due to the business model, the violation of labour-related rights of workers in the up-stream value chain with regard to child and forced labour cannot be ruled out from the outset. These potential human rights violations should therefore be given greater consideration in the strategy in future. To this end, Viscom SE considers its General Terms and Conditions of Purchase to be a key component of its cooperation with

all suppliers. In addition to generally important parameters, they include behavioural and ethical guidelines for suppliers. Viscom SE will include the exclusion of forced or child labour on the part of suppliers as part of the General Terms and Conditions of Purchase.

Results

In addition to other factors, the health management programmes and general employee satisfaction have a positive effect on the average sickness rate (paid sick days / target working days) per year, resulting in a figure of 3.0 % in 2024 (previous year: 3.9 %). This was therefore significantly lower than the comparative figure of 5.9 % in the German mechanical and plant engineering sector in 2023 (a comparative figure for 2024 is not yet available).

Compared to the previous year, the average length of service increased from around 11 to around 13 years. In 2024, the majority of employees with a shorter period of employment left the company, which led to a disproportionately high increase in the average period of employment. The average length of service of Viscom SE employees, which is also reflected in the previous year's figure, is ten years. This reflects the effectiveness of the options for achieving a good work-life balance. At 11.0 %, the increase in the fluctuation rate (voluntary departures / average headcount) in 2024 is significantly higher than in the previous year (4.0 %). This was due to the staff reduction measures implemented as a result of the company's economic situation in the 2024 financial year.

Key figures on employee matters (Viscom SE)		2024	2023
Average absence rate p.a.	in %	3.0	3.9
Average length of service	in years	12.7	11.2
Fluctuation	in %	11.0	4.0

Social issues

As an internationally active company, Viscom SE takes its responsibility towards society very seriously and sees this commitment as an important factor for sustainable corporate success.

Concept

Viscom SE supports scientific, cultural and regional charitable causes in cooperation with its shareholder, the Viscom Foundation of company founders Mr. Volker Pape and Dr. Martin Heuser. It promotes scientific activities in the fields of industrial image processing and artificial intelligence. It also supports training programmes in technical fields, for example by awarding scholarships.

Viscom SE is involved in a number of projects through donations and sponsoring. A strategic focus is placed on initiatives related to the company's business activities, in particular projects and initiatives in the areas of education and science.

Viscom SE offers training opportunities in cooperation with Diakonisches Werk Hanover as part of the "Social Integration New Work" (SINA) programme. As a church-based social institution for youth vocational assistance, SINA offers young unemployed women in transition from school to work individual support, social stabilisation and a wide range of opportunities for qualification, employment and training in cooperation with companies.

Viscom SE is also a member of the Knowledge Factory. With the combined strength of over 130 companies and company-related foundations, the Knowledge Factory aims to make Germany more sustainable as a business location and prepare the next generation for global competition. The Knowledge Factory is involved in educational projects throughout Germany and supports start-ups and young entrepreneurs. In Hanover,

Viscom SE and the association Kind Wissen Zukunft (KiWiZ e. V.) are involved in Wissensfabrik education projects. A central element of the initiative is the specially designed technology construction kits, which children in primary schools and kindergartens use to develop and realise technical projects with lots of fun and support from teachers. In this way, practice-orientated, free hands-on projects help children and young people to gain their first, playful experience with technical applications and to gain access to mathematics, computer science, natural sciences and technology (STEM) and thus develop an enthusiasm for these subject areas.

Results

One person is currently undergoing training at Viscom SE as part of the SINA programme.

Corruption and bribery

Viscom SE considers legally compliant behaviour by all market participants to be an important aspect of sustainability. Viscom SE therefore endeavours to ensure that all employees and management bodies always think and act in a legally compliant manner. Compliance with company-specific and legal regulations is an integral part of everyday working life for all Viscom employees. Innovation, reliability and fairness should be the drivers of the company's success.

Concept

At Viscom, corporate governance is an important cornerstone of the Group. This refers to the legal and de facto regulatory framework for the management and supervision of a company. The German Corporate Governance Code contains principles, recommendations and suggestions for the Executive Board and the Supervisory Board that are intended to help ensure that the company is managed in the interests of the company. The Executive Board and Supervisory Board of Viscom SE are committed to the principles of good corporate governance

and refer to the statements in the corporate governance declaration in accordance with sections 289f and 315d of the German Commercial Code (HGB). This can be viewed on the company's website at www.viscom.com under Company / Investor Relations / Corporate Governance⁸.

Viscom SE is committed to lawful and compliant behaviour and takes the resulting obligations very seriously. The principles for this are summarised in the Corporate Compliance Guideline, which includes compliance with data protection regulations, equal treatment and adherence to product safety and occupational health and safety regulations. Further information on corporate compliance can be found on the company's website at www.viscom.com under Company / Profile / Corporate Compliance⁹. Every manager must organise their area in such a way as to ensure compliance with the rules of the Corporate Compliance Guideline, the company's internal rules and the statutory regulations. The principles of behaviour are available to Group employees on the intranet in German and English and can be accessed at any time. Viscom SE also offers its employees appropriate advice on how to recognise and avoid violations of laws and regulations at an early stage. If deviations are identified by internal or external parties, they can be reported to the compliance officer. The relevant contact details can also be found on the Corporate Compliance website mentioned above. If a report is made, there is a defined process for reviewing the matter.

As the concept is still being developed, no targets are currently available.

Development

In 2024, there was one compliance case submitted via the whistleblower system. This was scrutinised and assessed by the compliance officer and management. No measures had to be taken. In future, employees are to be made even more aware of compliance issues such as corruption and bribery, insider

trading and occupational health and safety and informed about potential legal risks in order to avoid compliance violations. This is to be implemented across the Group, in particular through the use of the Learning Management System (LMS).

Other aspects

DIGITISATION

Concept

Viscom SE sees digitalisation as an opportunity to make processes more efficient, save costs and increase attractiveness for potential employees. Without the necessary steps towards more digitalisation, the opportunity could become a risk. For these reasons, digitalisation is part of Viscom SE's strategy.

All decisions relating to digitalisation, such as the introduction of new software, are made by the Digitalisation Steering Committee. The committee is chaired by the Digitalisation Manager from the IT department. Other members are the Executive Board and people from the Software and Central Development departments.

Depending on requirements, the Digitalisation Steering Committee deals with various topics relating to digitalisation in order to make processes more efficient, automate manual activities, create digital solutions for new requirements and coordinate investments in software and systems. The need for requirements is usually brought to the steering committee by the specialist departments. The progress of the projects is documented and monitored in detail by those responsible at regular meetings from the start to implementation. In 2024, all cost-generating projects were suspended due to the economic situation. The resumption of project work is planned for 2025.

Results

The presentation of results is not possible due to the suspension of projects in 2024.

⁸ Not tested

⁹ Not tested

ASSURANCE REPORT OF THE INDEPENDENT GERMAN PUBLIC AUDITOR ON A LIMITED ASSURANCE ENGAGEMENT IN RELATION TO THE CONSOLIDATED NON-FINANCIAL STATEMENT INCLUDED IN THE GROUP MANAGEMENT REPORT

To Viscom SE, Hanover/Germany

Assurance Conclusion

We have conducted a limited assurance engagement on the Consolidated Non-Financial Statement of Viscom SE, Hanover/Germany, for the financial year from January 1 to December 31, 2024, included in section "Consolidated non-financial statement" of the group management report for complying with Sections 315b and 315c German Commercial Code (HGB) including the disclosures for complying with the requirements under Article 8 of Regulation (EU) 2020/852 included in this Consolidated Non-Financial Statement (hereafter referred to as "the Consolidated Non-Financial Reporting").

Not subject to our assurance engagement are

- all prior year's disclosures, and
- the references to information of the Company outside of the non-financial statement marked as unassured.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Consolidated Non-Financial Reporting for the financial year from January 1 to December 31, 2024 is not prepared, in all material respects, in accordance with Sections 315b and 315c HGB and the requirements of Article 8 of Regulation (EU) 2020/852, and the specifying criteria presented by the executive directors of the Company.

We do not express an assurance conclusion on the parts of the Consolidated Non-Financial Reporting mentioned above.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in section "German Public Auditor's Responsibilities for the Assurance Engagement on the Consolidated Non-Financial Reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements of the IDW Quality Management Standards. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibilities of the Executive Directors and the Supervisory Board for the Consolidated Non-Financial Reporting

The executive directors are responsible for the preparation of the Consolidated Non-Financial Reporting in accordance with the applicable German legal and European requirements as well as with the specifying criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control as they have considered necessary to enable the preparation of a consolidated non-financial reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent reporting in the non-financial reporting) or error. This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Consolidated Non-Financial Reporting as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Consolidated Non-Financial Reporting.

Inherent Limitations in Preparing the Consolidated Non-Financial Reporting

The applicable German legal and European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative comprehensive interpretations have yet been published. The executive directors have disclosed interpretations of such wording and terms in the Consolidated Non-Financial Reporting. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of the sustainability matters based on these interpretations is uncertain. The quantification of non-financial performance indicators disclosed in the Consolidated Non-Financial Reporting is also subject to inherent uncertainties.

These inherent limitations also affect the assurance engagement on the Consolidated Non-Financial Reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the Consolidated Non-Financial Reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Consolidated Non-Financial Reporting has not been prepared, in all material respects, in accordance with the applicable German legal and European requirements and the specifying criteria presented by the executive directors of the Company and to issue an assurance report that includes our assurance conclusion on the Consolidated Non-Financial Reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also

- obtain an understanding of the process used to prepare the Consolidated Non-Financial Reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Non-Financial Reporting.

- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.

- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Non-Financial Reporting.

- inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Non-Financial Reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Non-Financial Reporting, and about the internal controls related to this process.
- evaluated the reporting policies used by the executive directors to prepare the Consolidated Non-Financial Reporting.
- evaluated the reasonableness of the estimates and related information provided by the executive directors.
- performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Non-Financial Reporting.
- considered the presentation of the information in the Consolidated Non-Financial Reporting.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Non-Financial Reporting.

Restriction of Use

We issue this report as stipulated in the engagement letter agreed with the Company (including the “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)” dated January 1, 2024 of the Institut der Wirtschaftsprüfer (IDW)). We draw attention to the fact that the assurance engagement was conducted for the Company’s purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other than the aforementioned purpose. Accordingly, the report is not intended to be used by third parties as a basis for making (financial) decisions.

Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

Hanover/Germany, March 19, 2025

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

Thomas Singer	Daniel Oehlmann
Wirtschaftsprüfer	Wirtschaftsprüfer
(German Public Auditor)	(German Public Auditor)

Please be aware that the German version of the report of the independent auditor on pages 163 - 165 of the German annual report is the binding / legally valid version.