

# KUKA

# Group

\_Efficiency drives Sustainability

Sustainability Report 2025

KUKA

SWISSELOG

VISUAL  
COMPONENTS

DEVICE  
INSIGHT

swisslog  
healthcare

translogic

# Foreword

## Dear Readers,

Sustainability remains a very crucial factor for the future of our company – for our society, our industries and for us as KUKA Group. Although this topic may have fallen behind other global challenges in public perception at times lately, its importance has not waned. On the contrary: the expectations of customers, ecosystem partners, employees and the public remain high, and we set ourselves ambitious goals to meet them.

For us, sustainability means responsible corporate action along the entire value chain – environmentally, economically and socially. Our defined sustainability goals exemplify this path. We want to reduce emissions, use resources efficiently, drive innovation while creating a positive impact for people and the environment. We continuously optimize our own locations – from energy efficiency to the expansion of renewable energies to electrification of our fleet of vehicles. Our goal is to reduce our direct emissions by 42 percent by 2030 and become carbon neutral in the long term.

New legal transparency requirements such as the Corporate Sustainability Reporting Directive (CSRD) in conjunction with the European Sustainability Reporting Standards (ESRS) establish specific and comprehensive reporting requirements. These standards define how companies need to report on their sustainability performance – an important step towards greater comparability. We are already voluntarily reporting on the basis of ESRS, thereby deliberately positioning ourselves as a pioneer in terms of transparency and accountability. The past year has shown that our consistent work pays off: KUKA was once again awarded the ESG Transparency Award 2025 in the excellence class.

Our employees make the difference. Their commitment is a prerequisite for our success and our sustainable development. With this report, however, we are not only showing where we stand and what progress we are making, but also what challenges lie ahead. We are driven to always offer our customers the best, future-proof and sustainable solutions. Because we

know that automation can only succeed sustainably if it is designed in an environmentally responsible, economically sensible and technologically pioneering way.

As KUKA Group, we are only at the beginning of what we can achieve together. Sustainability is not a completed report, but an ongoing mission. That's why we will continue to work step by step with determination, responsibility and innovation to make our company more sustainable. Together, we make an effective contribution to a sustainable, responsible and livable world.

  
Christoph Schell  
CEO KUKA Group




Alexander Tan  
Chief Financial Officer and Controlling

Christoph Schell  
Chief Executive Officer

Dr. Hui Zhang  
Chief Technology Officer

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# General Disclosures

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## General requirements

**ESRS 2** – General disclosures

**BP-1** – General principles for preparing the sustainability report

**BP-2** – Information related to specific circumstances

This report describes how KUKA manages its environmental, social and governance-related impacts, opportunities and risks in the Group. Both its own division and the upstream and downstream value chain are considered. The basis for our sustainability reporting is the Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464). The sustainability report is prepared on a consolidated basis for KUKA Group in accordance with the European Sustainability Reporting Standards (ESRS) as a framework in accordance with Section 315c para. 3 in conjunction with 289d of the German Commercial Code (HGB). According to the EU-Taxonomy Regulation in conjunction with Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation), Taxonomy and Taxonomy-aligned economic activities must be identified and reported. Our assessment of taxonomy eligibility has shown that KUKA currently does not generate any revenue from economic activities eligible under the taxonomy. With regard to CapEx and OpEx, no expenditures relevant to the EU Taxonomy Regulation were identified for the 2025 fiscal year either.

The scope of consolidation used in the sustainability report is identical to that of the consolidated financial statements. As in the consolidated financial statements, the reporting period refers to the financial year 2025 from January 1, 2025 to December 31, 2025. If information does not apply to all consolidated companies, this is indicated in the relevant chapters.

The time horizons used in the report were defined as follows:

- » Short term: 1 year
- » Medium term:  $\geq 1$  to  $\leq 5$  years
- » Long term:  $> 5$  years

The following time horizons have been defined for the climate-related opportunities and risks:

- » Short term: by 2030
- » Medium term: until 2035
- » Long term: until 2050

The periods for strategic planning as well as opportunities and risk management are defined as follows:

- » Short term: up to 1 year
- » Medium term:  $\geq 1$  to  $\leq 3$  years
- » Long term:  $> 3$  to 5 years

KUKA made some assumptions when collecting key performance indicators and also worked with estimates. If this was the case, information can be found in the relevant chapters. The methodology used is also explained in more detail in the chapters.

As this is the first sustainability declaration based on CSRD, there are no reporting errors in previous reporting periods.

A link between IROs and guidelines is presented in the materiality analysis chapter (Key IROs table on page 18 et seq.).

The following table shows the ESG objectives of KUKA Group. Details of how these objectives will be achieved and the measures already taken by KUKA. The associated capex and opex expenses have not yet been fully recorded.

ESRS Standard	Goals	Sections in the KUKA Sustainability Report
Environment	» Target for Scope 1 and Scope 2 emissions by 2030: -42% compared to the 2022 baseline year.	page 34
	» Target for Scope 3 emissions by 2030: -25% compared to the 2022 baseline year.	page 34
	» Net Zero till 2050	page 34
Social	» Increase the proportion of women in the Global Leadership Team to 20% by 2030.	page 58 et seq.
	» Relevant suppliers, system integrators, and sales partners confirm compliance with ethical, environmental, health, and safety standards: 100%	page 69
Governance	» Conduct regular compliance training for employees: Group-wide participation rate of 100% *	page 76

\* This excludes employees who were temporarily absent from the company due to, for example, parental leave or who left the company in the year under review.

According to ESRS 1 section 7.7, selected information about intellectual property, knowledge or results of innovations can be omitted. KUKA does not make use of this option.

The sustainability report is prepared voluntarily and is not subject to mandatory auditing by auditors. KUKA reports in accordance with the Sustainability Reporting Policy (CSRD). The key performance indicators in the report have not been validated externally.

The sustainability report is made publicly available on the [www.kuka.com](http://www.kuka.com) website in the Company >> Sustainable transformation >> Reports, principles and certificates section.

## Sustainability governance

**GOV-1** – The role of administrative, managerial and supervisory bodies in relation to sustainability

**GOV-2** – Integrating sustainability-related services into incentive systems

KUKA SE & Co. KGaA (limited partnership for shares) emerged from KUKA Aktiengesellschaft in October 2025 through a change of legal form under the German Transformation Act. The managing partner of KUKA SE & Co. KGaA is KUKA Management SE, a European public limited-liability company (Societas Europaea). Until the change of legal form was completed, KUKA Aktiengesellschaft was organized as a traditional public limited company with a dual management system consisting of the Management Board and the Supervisory Board. After the change of legal form has been completed, KUKA Management SE is responsible for managing the business of KUKA SE & Co. KGaA. Following the change of legal form, management boards of KUKA Aktiengesellschaft were appointed to management boards of KUKA Management SE, which has a Supervisory Board consisting of three people. At the same time, KUKA SE & Co. KGaA still has a Supervisory Board consisting of twelve people, which must be appointed on equal terms in accordance with the Co-Determination Act.

The shareholder structure has not changed as a result of the change in legal form. Midea Group, headquartered in Shunde (China), has held 100 percent of the company's shares since 2022.

KUKA Management SE, represented by its members of the Management Board, manages the business of KUKA SE & Co. KGaA and thus manages the company under its own responsibility. The Management Board of KUKA Management SE shall consult and coordinate with the Supervisory Board of KUKA Management SE in carrying out its activities in accordance with the provisions of the Articles of Association. The Supervisory Board of KUKA SE & Co. KGaA monitors the management activities of KUKA Management SE and has corresponding information rights.

As of December 31, 2025, the Management Board of KUKA Management SE consisted of the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO). No women were represented on the Management Board in the 2025 year under review. This means the percentage of women is 0 percent. As of January 1, 2026, the Management Board was expanded to include a member whose duties as Chief Technology Officer focus on development and technology.

The Management Board of the personally liable shareholder KUKA Management SE and the Supervisory Board of KUKA SE & Co. KGaA cooperate in supervising the company. The personally liable shareholder of KUKA Management SE

(hereinafter: Management Board) regularly informs the Supervisory Board of, among other things, important topics relating to business development, strategy, planning and the entrepreneurial opportunities and risks.

All decisions concerning the Management Board, i.e. the appointment, dismissal, employment contracts and compensation system, are reserved for the Supervisory Board of KUKA Management SE due to the legal structure.

The Supervisory Board of the former KUKA Aktiengesellschaft formed the following five committees in the year under review: (1) the Personnel Committee, (2) the Audit Committee, (3) the Strategy and Technology Committee, (4) the Nomination Committee and (5) the Mediation Committee. Following its transformation into the legal form of KUKA SE & Co. KGaA, the Supervisory Board continues its activities in accordance with the Articles of Association; the Audit Committee remains the only permanent committee. Environmental and social issues are dealt with on the Supervisory Board, depending on the subject.

At the time of reporting, six women were represented on the Supervisory Board. This equates to 50 percent of women. The number of independent members was two, representing 16.7 percent. Supervisory Board elections are held every five years; the last election took place on March 28, 2023.

The members of both supervisory boards, i.e. KUKA Management SE and KUKA SE & Co. KGaA, as well as the Management Board, have extensive knowledge in the areas of finance, personnel management, mechanical engineering and automation technology, among others. Regarding sustainability, the management boards and the entire KUKA management team participated in a training course on CSRD and sustainability reporting by auditors in 2024. In 2025, the members of the Supervisory Board were briefed by the appointed audit firm on the CSRD and its implications for sustainability reporting, with the aim of enhancing their understanding of regulatory developments and the associated opportunities and risks.

The Management Board has delegated responsibility for monitoring and managing significant impacts, risks and opportunities relating to sustainability issues to the relevant departments. At Group level, the Corporate Sustainability department (ESG Office) takes over the central coordination and the establishment of groupwide structures and processes for systematic sustainability management. The development of goals and strategies is carried out in close collaboration with the sustainability managers of the segments, with the final decisions being made by the Management Board. The ESG Office is responsible for creating global policies, guidelines and methodologies and works closely with the segments to do so. In addition, the ESG Office provides technical support and is responsible for data collection worldwide via a groupwide IT tool. Corporate Sustainability reports to the Head of External Accounting.

Key sustainability issues such as climate change (ESRS E1) and circular economy (ESRS E5) are managed groupwide by the ESG Office. However, the planning and implementation of specific measures for achieving targets is the responsibility of Group companies. The departments responsible for this develop and control segment-specific and location-specific measures in accordance with the overall corporate strategy. They report their analyses and key performance indicators to the relevant segment management.

The Human Resources department at Group level is responsible for the social concerns of its own workforce (ESRS S1), which reports to the CEO. Awareness of labor due diligence in the value chain (ESRS S2) is the responsibility of the purchasing departments of the segments acting as the primary interface with the suppliers. In addition, existing compliance channels provide a groupwide reporting channel for complaints. In-depth notes will be reviewed by the Corporate Compliance department and processed as part of the established procedures. The purchasing departments report to the segment management, which in turn reports to the responsible management department of the Management Board. Corporate Compliance is also responsible for corporate governance issues (ESRS G1) and also reports to the CEO. Projects to develop the corporate culture are coordinated by Human Resources. Control mechanisms and procedures for monitoring sustainability-related impacts, risks and opportunities are covered through the group-wide risk management

system and the Internal Control System (ICS) (see the chapter 'Risk Management and Internal Controls on sustainability reporting, page 9 et seq.)

Significant impacts, risks and opportunities are identified through the Double Materiality Analysis (DMA). The Management Board is informed of the results as well as of ad hoc changes and regular updates.

Reporting to the Supervisory Board on the impact, risks and opportunities as well as the effectiveness of the strategies, measures, parameters and objectives is currently limited only for selected sustainability topics. These include, in particular, aspects of corporate governance (ESRS G1) and issues relating to the company's own workforce (ESRS S1).

The Supervisory Board determines the compensation system and the specific compensation for the Management Board. The compensation system adopted in December 2022 has been set for the following fiscal years. Sustainability-related goals and performance parameters are currently included in neither the Supervisory Board remuneration nor the Management Board remuneration.

## Due Diligence Statement

### GOV-3 – Due Diligence Statement

The following table provides an overview explaining the key aspects and steps of the due diligence procedures related to sustainability aspects.

Due diligence – key element	Reference to sustainability report section
a) Integration of due diligence into corporate governance, strategy, and the business model	Strategy and business model Sustainability governance
b) Involvement of affected stakeholders in all key steps of the due diligence process	Sustainability governance Stakeholder interests and perspectives Materiality analysis
c) Identification and assessment of negative impacts	Materiality analysis ESRS G1 – Business Conduct: Policies
d) Measures to address these negative impacts	ESRS E1 – Climate Change: Measures for Transformation ESRS E5 – Circular Economy: Measures ESRS S1 – Own Workforce: Measures ESRS S1 – Diversity and Equal Opportunities: Measures ESRS S1 – Health and Safety: Measures ESRS S2 – Workers in the Value Chain: Measures ESRS G1 – Business Conduct: Measures
e) Tracking the effectiveness of these efforts and communication	ESRS E1 – Climate Change: Transition plan, energy consumption and energy mix, greenhouse gas emissions ESRS E5 – Circular Economy: Targets and metrics ESRS S1 – Own Workforce: Targets and metrics ESRS S1 – Diversity and Equal Opportunities: Targets and metrics ESRS S1 – Health and Safety: Targets and metrics ESRS S2 – Workers in the Value Chain: Targets and metrics ESRS G1 – Business Conduct: Targets and metrics

## Risk management and internal controls on sustainability reporting

### GOV-4 – Risk management and internal controls on sustainability reporting

The Management Board has implemented a comprehensive corporate risk management system to systematically identify, evaluate, manage, monitor and report internal and external risks for all business segments and subsidiaries.

The risk management system of the KUKA Group is a central component of its governance structures. It defines the organizational policies and processes for the early identification, assessment, and management of risks arising from business operations. An integral part of this system is the internal control system (ICS), which comprises the principles, procedures and control mechanisms established by management. It ensures that business-critical decisions are effectively implemented, that business processes remain cost-effective and compliant, that internal and external reporting is reliable, and that all legal requirements are met. The controls that have been implemented provide reasonable assurance that significant risks are being managed, even though no system can guarantee absolute security.

The control and monitoring functions that are not specific to any particular department are carried out by the ICS and the Internal Audit. Both entities complement process-related controls in the operational areas and constitute key elements of corporate governance and preventive measures against misconduct. Internal Audit acts as an independent review body, systematically assesses potential risks, and evaluates the adequacy and effectiveness of risk management and the internal control system. Based on this, it issues recommendations for improvement, conducts special audits, and assists in identifying, analyzing and preventing violations.

The ICS is based on established control principles such as the separation of duties and the dual-control principle, which promote transparency, prevent conflicts of interest and safeguard critical processes. As a result, the system makes a significant contribution to effective risk management, compliance with internal guidelines and external regulations, and robust and responsible corporate governance in accordance with the ESRS 2 GOV requirements.

Identified risks are assessed throughout the Group according to their potential impact on business development and the achievement of corporate targets (such as revenues and EBIT). The analysis also includes the legal framework for sustainability reporting, climate risks and other legal

sustainability requirements. The analysis considers probabilities of occurrence both qualitatively and, if possible, quantitatively. A monthly reporting process (risk inventory) identifies new risks and performs follow-up assessments of existing risks. This monthly risk report is submitted to the Management Board.

The managers of the business segments and subsidiaries are directly responsible for the early identification, control and communication of risks. Each segment has installed a risk officer for risk management. The risks reported from the segments are consolidated at Group level.

The aim is to identify and quantify ESG risks on an ongoing basis so that countermeasures can be taken at an early stage.

In sustainability reporting, the main risk lies in late reporting as well as in incorrect and incomplete reports. These risks are mitigated by various measures. A central IT tool was introduced for global data collection in 2025. Those responsible for data entry or coordination will be informed in advance of the process and schedule. These individuals received training in 2025. In addition, supporting information materials have been prepared and made available. Automatic reminders of the people responsible as well as built-in escalation levels in the IT tool are intended to prevent untimely data entry.

Central coordination of data collection is the responsibility of the ESG Office. As with financial reporting, data quality is ensured top-down and bottom-up confirmed. It is also possible to activate an additional approval level in the IT system after data entry. This decision is the responsibility of the companies.

## Business model

### SBM-1 – Strategy, business model and value chain

KUKA is one of the world’s leading specialists in automation. We support our customers in the holistic optimization of their value creation by providing comprehensive automation and digitalization know-how. In 2025, KUKA generated revenues of 3.9 billion euro (2024: 3.7 billion euro) with 14,619 employees (2024: 14,761) \*. KUKA operates in more than 50 countries in Europe, the Americas and Asia.

KUKA offers its customers a full range of products and services from a single source: from the core component such as robots, autonomous mobile robots (AMR) and other automation components to production cells, turnkey systems and networked production with the aid of cloud-based IT tools. Through its advanced automation solutions KUKA contributes to increased efficiency and improved product quality for its customers.

Industrie 4.0 – the next stage of the Industrial Revolution – is bringing digital, networked production, flexible manufacturing concepts and logistics solutions, as well as new business models to the fore. With its decades of experience in automation, in-depth process know-how and cloud-based solutions, KUKA ensures its customers have an edge on the competition. The strategic markets include the automotive, electronics, consumer goods, e-commerce/retail and health-care industries.

\* Headcount

## Group structure and business activities

The organizational structure comprises six divisions: KUKA Systems, KUKA Robotics, Swisslog, Swisslog Healthcare, China and Digital. KUKA SE & Co. KGaA, headquartered in Augsburg, is the Group’s holding company and is responsible for corporate tasks within the group of companies. The business segments are operationally coordinated by the respective Managing Directors, who in turn report to the Management Board. With the exception of the China division, the segments operate globally and are supported by their local establishments, regional subsidiaries, and assembly and support services. Midea Group, headquartered in Shunde (China), has held 100 percent of the company’s shares since 2022.

### KUKA Systems division

The Systems portfolio covers the entire value chain of a system: from individual system components, tools and fixtures to complete turnkey systems. From traditional body-in-white production in the automotive industry, through battery production plants in the electromobility sector to non-automotive projects in the non-automotive sector: the goal is the efficient design of production processes by means of adaptable, modular and automated manufacturing and logistics processes. Systems works together with its customers on flexible, scalable concepts and solutions for the factory of tomorrow. As an automation specialist for hardware and software solutions, Systems provides impetus for the digital factory.

Markets in Germany and elsewhere in Europe are served from the headquarters in Augsburg, while the Greater Detroit area in the USA is responsible for the North/South America region, and Shanghai in China manages the Asian market. In Toledo, USA, KUKA Toledo Production Operations (KTPO) manufactures the Jeep® Gladiator for Chrysler under the terms of a pay-on-production contract.

### KUKA Robotics division

The core component for automating production processes is supplied by the Robotics division: industrial, collaborative and autonomous mobile robots (AMRs) – together with robot controllers, corresponding software and digital services for every phase of the “customer journey”. The broad product portfolio – ranging from traditional 6-axis robots to DELTA and SCARA robots – covers payload ranges from three to 1,300 kilograms. The industrial robots are developed and produced in Augsburg. Robotics also offers comprehensive support services. Customers can attend technical training and professional development courses in KUKA Colleges at more than 30 sites worldwide, for example.

KUKA Robotics is continuously expanding its range of products and services in order to be able to offer customers suitable products and solutions from a wide variety of industries – particularly in markets such as automotive with

a focus on e-mobility & battery, electronics, metal & plastic, consumer goods and healthcare. KUKA also offers small and medium-sized companies simple and economical entry into automation. Research & development activities have an important role to play here. The trend is towards robots that are simple to program, flexible to deploy, and easy to integrate and network. Enhanced by KUKA’s AMR range, robots become flexible and intelligent production assistants.

### Swisslog division

With its Swisslog division, KUKA is tapping the growth markets of e-commerce/retail and consumer goods in the field of intralogistics. Based in Buchs (Aarau), Switzerland, Swisslog serves customers in over 50 countries worldwide. The division implements integrated automation solutions for forward-looking warehouses and distribution centers. As a general contractor, Swisslog offers complete turnkey solutions, from planning through to implementation and service, employing data-driven and robot-based automation in particular. Swisslog offers smart technologies, innovative software and adapted support services to improve the long-term competitiveness of its customers in the logistics sector. By combining Swisslog logistics solutions with the robotic automation solutions of the other divisions of the Group, KUKA offers new possibilities of flexible automation along the entire value chain.

### Swisslog Healthcare division

The Swisslog Healthcare division (HCS) develops and implements automation solutions for modern hospitals. The aim is to boost efficiency and increase patient safety. By optimizing intralogistics processes in the field of medication management during and after in-patient treatment, hospital staff can free up more time for patient care. At the same time, the use of automation solutions can reduce the incidence of medication errors.

### China division

The China segment comprises all business activities of the Chinese companies in the Systems, Robotics, Swisslog and Swisslog Healthcare divisions. In addition to KUKA industrial robots, automation solutions such as warehouse management systems and automated solutions for the healthcare sector are developed, offered and marketed in China. Industrial robots are manufactured at the Shunde location and sold on the Chinese market. Furthermore, new robot models, such as the SCARA and DELTA robots, have been developed in China.

## Digital division

KUKA is expanding its software and digital business with KUKA Digital. KUKA considers the entire product life cycle – from design and engineering through to start-up and production. The increases in efficiency currently required can only be achieved with the networking and digitalization of these phases. The use of digital solutions is increasingly becoming a key differentiator. KUKA Digital not only enables the further automation of different machines, but also extends the automation of adjacent phases in the product life cycle of our customers. From initial 3D simulation, through connectivity and data analysis, to the use of artificial intelligence and the digital twin for fully digitalized and automated production.

## Value chain

The value chain of KUKA Group is described below.

### Upstream value chain:

KUKA procures prefabricated components and components from its suppliers for the manufacture of production and logistics systems as well as robot arms. In addition to industrial metals and sheets, electronic components, cables and lines, specialized gear units, motors and castings and structural parts are also procured. In order to manufacture the purchased parts and components, our suppliers rely on raw materials obtained in the upstream value chain.

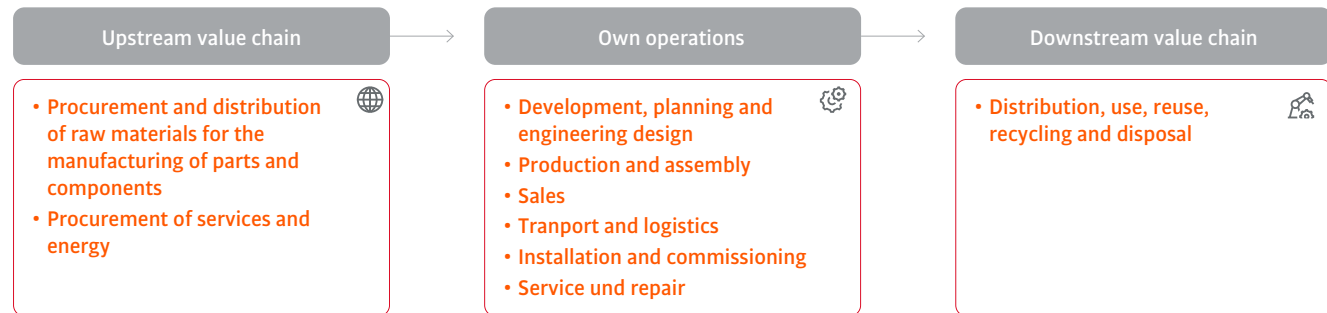
### Own business:

KUKA develops, designs and manufactures core components for automation, such as industrial robots. KUKA also develops and implements customized solutions for the automation of manufacturing processes, intralogistics systems and automation solutions for hospitals.

### Downstream value chain:

During the useful life, our automation solutions are used for the production of products. Our customer industries include automotive, electronics, e-commerce & retail, metal and plastic, consumer goods and healthcare. At the end of their useful life, the systems and robot arms are either recycled, disposed of or, if possible, put back into circulation as used robots.

### Value chain



## Corporate strategy

### Megatrends drive automation in the medium and long term

Major trends such as digitalization, the customization of products, demographic changes and greater regionalization due to global uncertainties necessitate increasingly flexible and more efficient solutions in production and intralogistics environments. These developments will continue to intensify, based on the experience of recent years.

Automation enables our customers to adapt their processes flexibly to rapidly changing market requirements. The ability to respond to these megatrends will be of decisive importance to remaining competitive in the long term and improve efficiency in production and logistics.

### Cyclical growth in a volatile world

The image of automation has undergone a transformation in recent years. Automation has traditionally been a complex task ranging from programming through to commissioning. Now the focus has shifted to reducing barriers to entry through simplification. This is achieved by simplifying installation, deployment and operation as well as through improvements in software and safety functions. These developments are resulting in increased productivity and flexibility.

Trends in technology, such as digitalization, simulation, digital twin, machine learning and artificial intelligence, are further accelerating this transformation. Robots are increasingly acting autonomously. The robot is the central component of the production and logistics of the future. In addition to stationary robots, mobile robots are becoming increasingly important.

China, as the world's largest robot market, is having an increasingly significant influence on the global automation market. Chinese companies are not only expanding their domestic market share, but are also penetrating Europe by offering standard technology at competitive prices.

KUKA, has continuously expanded its presence in Europe, North America and China. In recent years, considerable investments have been made in the Chinese market in order to address the specific needs of local customers better and increase the market share.

The demand for robotics and automation solutions continues to rise in order to compensate for staff shortages, reduce personnel costs and improve efficiency and adaptability to changing market requirements. Additionally, the trend towards reshoring, which is intended to strengthen the resilience of supply chains, is expected to lead to a further increase in demand.

Our strategy is based on global trends with the clear aim of being the most competitive company in the field of robot-based automation:

- 1. Smart automation:** developing a competitive portfolio with unique products, in particular through the use of the latest AI technology – from simulation to increasingly autonomous robots to AI-controlled logistics processes.
- 2. More than 125 years of pioneering spirit:** using our many years of experience to tap new market segments as a technology trendsetter.
- 3. Global knowledge:** strengthening the regions by utilizing our global knowledge of local market requirements and building flexible, stable supply chains.
- 4. Employee development:** creating an environment in which our employees can grow and develop in order to become the most attractive company in the industry.

## Interests and views of stakeholders

### SBM-2 – Interests and views of stakeholders

In the context of the Double Materiality Analysis carried out, the relevant stakeholders were identified. A distinction was made between directly affected stakeholders and users of sustainability information. The perspectives of these groups have been systematically integrated into the assessment of the significant impacts, risks and opportunities.

Communicating openly with these stakeholders is important to KUKA, because this forms the basis for mutual understanding and acceptance of the business decisions. Key stakeholder groups include employees, customers and partners, suppliers, credit institutions, banks, rating agencies, supervisory boards and management, media representatives, the public, trade unions and owners. KUKA uses various dialogue and communication formats to involve these stakeholders (see diagram on page 15).

The responsibility for the stakeholder dialogue lies with the relevant divisions of the company. KUKA has been working closely with customers for many years and is implementing technological innovations in industrial production as part of joint projects. Purchasing is the central point of contact for suppliers, the HR department serves employees and Corporate Communications is responsible for exchanging information with media representatives. Credit institutions, banks and financial rating agencies are managed by Corporate Treasury; sustainability rating agencies by Corporate Sustainability. In addition, both representatives of the owner and IG Metall are represented on the Supervisory Board.

The positions and interests of the identified stakeholders in relation to the company's sustainability impact, risks and opportunities are incorporated into the Double Materiality Analysis. The results of the DMA are reported to the Management Board.

Key Stakeholders	Interaction with stakeholders	Environmental and human rights-related interests of stakeholders
Employees	<ul style="list-style-type: none"> <li>» Appraisal interviews</li> <li>» Works meetings</li> <li>» Employee surveys</li> <li>» Regular internal and external publications (intranet, social media, press releases, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>» Corporate mission statement (purpose)</li> <li>» Ethically responsible employer with good working conditions:                             <ul style="list-style-type: none"> <li>• Attractive working environment</li> <li>• Occupational health and safety</li> <li>• Personal and professional development</li> <li>• Diversity and equal opportunity</li> </ul> </li> </ul>
Customers and Partners	<ul style="list-style-type: none"> <li>» Regular customer meetings</li> <li>» Fairs and events</li> <li>» Customer service</li> <li>» Reports and other publications</li> </ul>	<ul style="list-style-type: none"> <li>» Efficiency, quality, product safety and reliability of innovative automation solutions</li> <li>» Cooperation based on trust</li> <li>» Ensuring environmental and ethical compliance of suppliers</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>» Regular supplier meetings</li> <li>» Fairs and events</li> <li>» Questionnaires and queries</li> <li>» Audits</li> </ul>	<ul style="list-style-type: none"> <li>» Efficiency, quality, safety and reliability of purchased products and services</li> <li>» Cooperation based on trust</li> <li>» Support for environmental and ethical compliance of suppliers</li> </ul>
Financial institutions/banks/rating agencies	<ul style="list-style-type: none"> <li>» Regular meetings with financial institutions/banks/rating agencies</li> </ul>	<ul style="list-style-type: none"> <li>» Transparency in financial and non-financial reporting</li> <li>» Cooperation based on trust</li> <li>» Ensuring compliance with laws and regulations</li> <li>» Ensuring environmental and ethical compliance</li> </ul>
Supervisory Board/Management	<ul style="list-style-type: none"> <li>» Regular and event-specific communication at Supervisory Board and Management Board meetings</li> <li>» Regular exchange between the Management Board and specialist departments and employees</li> </ul>	<ul style="list-style-type: none"> <li>» Economic success based on committed employees and satisfied customers</li> <li>» Ensuring compliance with laws and regulations within the Group</li> <li>» Ensuring environmental and ethical compliance within the Group</li> <li>» Transparency in financial and non-financial reporting</li> </ul>
Public and media	<ul style="list-style-type: none"> <li>» Regular and event-specific communication with the public and media representatives</li> </ul>	<ul style="list-style-type: none"> <li>» Transparency and credibility in environmental and human rights reporting</li> </ul>
Trade unions	<ul style="list-style-type: none"> <li>» Regular and ad hoc-based communication in works meetings and meetings</li> <li>» Regular and event-specific communication at Supervisory Board and committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>» Transparency and credibility of human rights-related topics</li> <li>» Ensuring compliance with laws and regulations as well as ethical compliance</li> </ul>
Owners	<ul style="list-style-type: none"> <li>» Regular exchange with management and specialist departments</li> </ul>	<ul style="list-style-type: none"> <li>» Economic success based on committed employees and satisfied customers</li> <li>» Ensuring compliance with laws and regulations within the Group</li> <li>» Ensuring environmental and ethical compliance within the Group</li> <li>» Transparency in financial and non-financial reporting</li> </ul>

## Materiality analysis

**IRO-1** – Description of the DMA

**SBM-3** – Material impacts, risks and opportunities

### Description of the Materiality Analysis

Sustainability comprises economic, environmental and social aspects. In order to be able to develop and control an effective sustainability strategy, the significant topics for KUKA must be identified. The Double Materiality Analysis (DMA) was conducted for the first time in the 2023 fiscal year in accordance with the requirements of the ESRS and reviewed and updated in 2025.

As part of the analysis, the sustainability topics included in the thematic ESRS were assessed from two perspectives:

The inside-out perspective, the impact of KUKA's business on people and the environment, and the outside-in perspective, the impact of the environment and society on the company that may influence the business performance or the results of the business. A topic is considered to be material if it results in either risks or opportunities for business success for KUKA or if it is material due to the impact of our business on the environment and people. If a topic is considered material

in one of the two perspectives, there is an obligation to report. For each significant topic, information on strategy, governance, objectives, actions and relevant key performance indicators will be disclosed.

Performing the Double Materiality Analysis was the responsibility of the ESG Office. First, a long list of all sustainability aspects included in the thematic ESRS was created. This was compared with existing topics and responsibilities within KUKA. On this basis, thematic workshops were conducted with experts from the segments and the relevant impacts, risks and opportunities (IROs) were identified and assessed. The perspectives of external stakeholder groups were incorporated into the process via internal representatives, e.g. from sales regarding customer requirements. Thresholds were developed jointly with the specialist departments on a topic-specific basis and were based on assessment logics used in risk management as well as on industry-specific comparisons.

In accordance with the requirements of KUKA risk management, identified risks are quantitatively assessed throughout the Group according to their potential impact on the earnings contribution (EBIT), taking into account probabilities of occurrence. Worst, medium and best case scenarios are considered and serve as the basis for determining a weighted expected risk value.

The identified topics were then reviewed with regard to their relevance to KUKA's business model and the value chain. The assessment was based on the knowledge of internal experts, industry knowledge and external sources such as studies and market analyses. The impact of our business activity has been considered material if they actually have or could have a material positive or negative impact on the environment or society. The subsequent assessment was made in terms of extent, scope, immutability of impact and probability of occurrence:

- » Extent: Intensity of impact
- » Scope: Scope of impact on data subjects or resources
- » Reversibility: Ability to remedy a negative impact
- » Probability of occurrence: Probability of the impact occurring within the next ten years

According to ESRS guidelines, if there is a potential negative impact on human rights, the probability of occurrence was not taken into account and a 100 percent probability of occurrence was generally assumed.

Financial materiality was assessed separately. Financial opportunities and risks were assessed, taking into account the probability of occurrence and the level of financial impact.

- » Probability of occurrence: The probability of risk occurring before countermeasures are taken
- » Level of financial impact: Assessment of potential financial harm (risk) or profit (opportunity) resulting from ESG issues or how they are managed

The identified key IROs from KUKA relate both to our own division and to the upstream and downstream value chain. A description of the value chain can be found on page 12. Interactions with strategy and business model are described in the relevant thematic chapters.

The results were then reviewed and validated in another workshop by representatives from cross-segment functions.

No analysis of current and expected financial impacts or of risks that could lead to balance sheet adjustments are currently available.

The 2023 Double Materiality Analysis review was carried out by an external auditing company in 2025. The Management Board validated and approved the updated results in November 2025.

The results of the analysis are shown in the table on page 18 et seq.

Key IROs table

ESRS Standard	Description	Positive/Negative impact, risks or chances	Allocation to the value chain			Time horizon			Associated policy
			Upstream	KUKA Group	Downstream	Short term (up to 1 year)	Medium term (≥ 1 to ≤ 3 years)	Long term (> 3 to 5 years)	
E1	Climate Change	The release of CO <sub>2</sub> emissions in industry – for example due to high energy consumption from non-renewable sources – accelerates climate change, with consequences for people and the environment.	Negative	x	x	x	x	x	KUKA Code of Conduct Site-specific environmental and energy management requirements
		Rising energy prices – for example due to geopolitical tensions or increasing raw material costs – lead to higher expenses both within our own company and among companies in our value chain. More climate-friendly products and solutions are increasingly in demand and require early investments in order to reduce sales risks.	Risk	x	x	x	x	x	KUKA Code of Conduct Site-specific environmental and energy management requirements
E5	Resource use	Through the long durability and reparability of our products and systems, and through our Customer Service offering, we reduce environmental impacts and improve resource efficiency.	Positive	x	x	x	x	x	KUKA Code of Conduct
		Resource scarcity will lead to geopolitical tensions, increasing risks in our supply chain and causing price volatility.	Risk	x	x		x	x	KUKA Code of Conduct
	Circular Economy	Environmental impacts associated with the manufacturing of our products and solutions can be reduced through circular economy practices.	Positive	x			x	x	KUKA Code of Conduct
		By implementing circular economy practices, we reduce dependencies in our supply chains and our vulnerability to raw material price fluctuations. This increases our resilience.	Chance	x	x		x	x	KUKA Code of Conduct

ESRS Standard	Description	Positive/Negative impact, risks or chances	Allocation to the value chain			Time horizon			Associated policy
			Upstream	KUKA Group	Downstream	Short term (up to 1 year)	Medium term (≥ 1 to ≤ 3 years)	Long term (> 3 to 5 years)	
S1	Working conditions	Especially in manufacturing companies, health and safety measures contribute to good and safe working conditions and reduce the risk of accidents.		x		x	x	x	KUKA Code of Conduct Corporate Compliance Manual Statement of Principles Site-specific Health & Safety requirements
		Poor working conditions – such as inadequate health and safety protection and excessive workloads caused, for example, by persistently long working hours – increase the risk of workplace accidents and lead to mental and physical health problems for employees.		x		x	x	x	KUKA Code of Conduct Corporate Compliance Manual Statement of Principles Site-specific Health & Safety requirements
	Good and safe working conditions reduce the risk of accidents and the associated downtime.	Chance		x		x	x	x	KUKA Code of Conduct Corporate Compliance Manual Statement of Principles Site-specific Health & Safety requirements
	Equal treatment and opportunities	Equal treatment and equal opportunities improve employees' mental and physical health, thereby increasing their satisfaction and engagement.	Positive		x		x	x	x
Despite preventive measures, violations of shared values may still occur.		Negative		x		x	x	x	Global Diversity Principles KUKA Code of Conduct Corporate Compliance Manual Statement of Principles
	When employees are treated equally and given equal opportunities, it increases their engagement and productivity.	Chance		x		x	x	x	Global Diversity Principles KUKA Code of Conduct Corporate Compliance Manual Statement of Principles

ESRS Standard	Description	Positive/Negative impact, risks or chances	Allocation to the value chain			Time horizon			Associated policy	
			Upstream	KUKA Group	Downstream	Short term (up to 1 year)	Medium term (≥ 1 to ≤ 3 years)	Long term (> 3 to 5 years)		
S2	Workers in the value chain	Poor working conditions – such as inadequate health and safety protection and excessive workloads due to persistently long working hours – increase the risk of workplace accidents and lead to mental and physical health problems for employees.		x		x	x	x	Group Policy on Supply Chain Risk Management KUKA Code of Conduct for Business Partners Statement of Principles	
		If workers' rights are violated through unequal treatment, discrimination, and inadequate occupational safety, increasing workplace accidents and a lack of employee engagement can jeopardize the company's success.	Risk	x		x	x	x	Group Policy on Supply Chain Risk Management KUKA Code of Conduct for Business Partners Statement of Principles	
G1	Business Conduct	Our corporate culture is based on shared values. If employees are not made aware of their individual responsibilities and the importance of acting with integrity, legal violations may occur.					x	x	x	KUKA Values and KUKA Leadership Principles KUKA Code of Conduct Corporate Compliance Manual Statement of Principles
		A values-based corporate culture fosters collaboration and responsible behavior. This has a positive effect on employee engagement, which significantly contributes to the company's success.	Chance					x	x	x
	Corruption and Bribery	Corruption and bribery exacerbate social injustice and inequality, and increase the economic instability of individuals and communities.	Negative	x	x	x	x	x	x	Corporate Compliance Manual
		Cases of bribery damage trust with business partners, customers, and authorities. This can lead to exclusion from contract awards and cause financial losses.	Risk		x		x	x	x	Corporate Compliance Manual

Our guidelines serve as a binding framework for conduct, decision-making and cooperation within KUKA Group. This way, we create clear expectations and give employees guidance in their everyday work.

**Contents of our corporate principles and global policies on compliance with environmental and human rights**

	<b>Environmental and climate protection</b>	<b>Human rights and fair working conditions</b>	<b>Governance and compliance with the law</b>	<b>Scope</b>
<b>KUKA code of conduct</b>	<ul style="list-style-type: none"> <li>» Product quality, safety and low environmental impact</li> <li>» Responsible use of natural resources and energy</li> </ul>	<ul style="list-style-type: none"> <li>» Occupational health and safety and protection against health risks</li> <li>» Protection against discrimination</li> <li>» Working hours</li> <li>» Fair compensation</li> <li>» Prohibition of child labor</li> <li>» Prohibition of all forms of slavery, forced labor and torture</li> <li>» Protection of local communities and indigenous peoples</li> <li>» Use of public and private security services</li> <li>» Freedom of association and collective bargaining</li> </ul>	see Corporate Compliance Manual	all employees of KUKA Group, all companies controlled by KUKA
<b>Corporate Compliance Manual</b>	<ul style="list-style-type: none"> <li>» Corporate policy on health, safety and environmental protection</li> </ul>	<ul style="list-style-type: none"> <li>» General regulations (e.g. principles of cooperation within KUKA Group)</li> <li>» Corporate policy on health, safety and environmental protection</li> <li>» Protection against discrimination</li> </ul>	<ul style="list-style-type: none"> <li>» Key legal standards (fair competition, antitrust law, foreign trade law and export control)</li> <li>» Business transactions (e.g. corruption, cash transactions, prevention of money laundering, etc.)</li> <li>» Information/IT security and data protection</li> </ul>	all employees of KUKA Group, all companies controlled by KUKA
<b>Corporate policy on risk management</b>	<ul style="list-style-type: none"> <li>» Risks in the area of environmental and climate protection</li> </ul>	<ul style="list-style-type: none"> <li>» Risks in the area of human rights and fair working conditions</li> </ul>	<ul style="list-style-type: none"> <li>» Principles of risk management</li> <li>» Responsibilities</li> <li>» Registration and reporting obligations, reporting limits and deadlines</li> <li>» Reporting</li> </ul>	all employees of KUKA Group, all companies controlled by KUKA

	Environmental and climate protection	Human rights and fair working conditions	Governance and compliance with the law	Scope
<b>Declaration of Principles on Respect for and Protection of Human Rights</b>		<ul style="list-style-type: none"> <li>» Occupational health and safety and protection against health risks</li> <li>» Protection against discrimination</li> <li>» Working hours</li> </ul>	<ul style="list-style-type: none"> <li>» Responsibilities</li> <li>» Verification of the effectiveness</li> <li>» Complaint mechanism</li> <li>» Reporting</li> </ul>	all employees of KUKA Group, all companies controlled by KUKA
<b>Corporate policy on supply chain risk management</b>	<ul style="list-style-type: none"> <li>» Risks in the supply chain, such as production and delivery disruptions due, for example, to natural hazards, fire or transportation disruptions</li> </ul>	<ul style="list-style-type: none"> <li>» Occupational health and safety and protection against health risks</li> <li>» Protection against discrimination</li> <li>» Working hours</li> <li>» Fair compensation</li> <li>» Prohibition of child labor</li> <li>» Prohibition of all forms of slavery, forced labor and torture</li> <li>» Protection of local communities and indigenous peoples</li> <li>» Use of public and private security services</li> <li>» Freedom of association and collective bargaining</li> </ul>	<ul style="list-style-type: none"> <li>» Supply chain risk due diligence at KUKA Group</li> <li>» Risk management process</li> <li>» Risk identification, analysis and assessment</li> <li>» Reporting</li> </ul>	all employees of KUKA Group, all companies controlled by KUKA
<b>KUKA Code of Conduct for Business Partners</b>	<ul style="list-style-type: none"> <li>» Product quality, safety and low environmental impact</li> <li>» Responsible use of natural resources and energy</li> </ul>	<ul style="list-style-type: none"> <li>» Occupational health and safety and protection against health risks</li> <li>» Protection against discrimination</li> <li>» Working hours</li> <li>» Fair compensation</li> <li>» Prohibition of child labor</li> <li>» Prohibition of all forms of slavery, forced labor and torture</li> <li>» Protection of local communities and indigenous peoples</li> <li>» Use of public and private security services</li> <li>» Freedom of association and collective bargaining</li> </ul>	<ul style="list-style-type: none"> <li>» Prohibition of corruption</li> <li>» Fair competition</li> <li>» Conflicts of interest</li> <li>» Information security and data protection</li> <li>» Protection of intellectual property</li> <li>» Import and export control</li> <li>» Money laundering</li> <li>» Dealing with violations</li> </ul>	KUKA business partners



# Climate change

- ▶ Material impacts, risks and opportunities
- ▶ Transition plan
- ▶ Risk management/Scenario analysis
- ▶ Policies
- ▶ Transformation measures
- ▶ Targets
- ▶ Energy consumption and energy mix
- ▶ Greenhouse gas emissions

## Material impacts, risks and opportunities

### E1 SBM-3 – Material impacts, risks and opportunities

#### Overview of IROs:

Climate change	The release of CO <sub>2</sub> emissions in industry – for example due to high energy consumption from non-renewable sources – accelerates climate change, with consequences for people and the environment.	Negative
	Rising energy prices – for example due to geopolitical tensions or increasing raw material costs – lead to higher expenses both within our own company and among companies in our value chain. More climate-friendly products and solutions are increasingly in demand and require early investments in order to reduce sales risks.	Risk

At KUKA we want to make an active contribution to climate protection, because CO<sub>2</sub> emissions have a major impact on climate change. Mindful of our responsibility for climate protection, and also in the interests of efficient production, we aim to keep our carbon footprint at all production locations to an absolute minimum.

Responsible energy use and active climate protection are key components of our sustainability strategy. The use of energy from non-renewable sources has a negative impact on the environment and contributes to the degradation of ecosystems. Furthermore, high energy consumption poses an economic risk, particularly in view of increasing regulatory requirements on energy-intensive products and rising energy costs.

Another risk arises from inadequate measures to reduce greenhouse gas emissions. Without strong climate action, global warming will continue to accelerate – with far-reaching consequences for people, the environment and economic stability. At the same time, the shift to climate-friendly technologies and solutions requires significant investments, which are necessary to remain competitive and sustainable in the long term.

On the positive side, early adaptation to climate change – such as climate-resilient procedures and processes – can reduce potential downtime as a result of disrupted supply chains. Moreover, dependencies on the global market can be reduced, strengthening our entrepreneurial resilience. However, adaptation to climatic changes also places demands on our strategic alignment and investment planning in order to ensure production and delivery capability, even under changed conditions, and to minimize potential damage.

## Transition plan

### E1-1 – Transition plan for climate action

The transition to a greener economy is progressing. As a technology group with a focus on robotics and automation, KUKA enables energy-efficient and resource-saving production. KUKA is also working to improve sustainability within its own company. With our Group targets, we aim to make our contribution to limiting global warming to 1.5 °C.

Sustainability management at KUKA is aimed at continuous improvement of energy and resource efficiency and minimization of the ecological footprint at all production sites. KUKA already generates part of the electricity it needs by operating photovoltaic systems. The proportion of self-produced energy from renewable sources is to be further increased by 2030.

KUKA records and reports its direct and indirect greenhouse gas emissions in accordance with the requirements of the Greenhouse Gas Protocol. Scope 1 and 2 emissions can be directly affected by operational measures. They account for approximately 2 percent of total greenhouse gas emissions. As machinery and system builders, the majority of emissions are generated in the upstream and downstream value chain (Scope 3). Given the above, KUKA is gradually expanding its activities within the value chain, in particular with products

and system solutions that enable energy-efficient use, a longer service life or improved repairing and disassembly. In addition, energy efficiency and energy recovery are continuously being developed in our own technologies.

In order to achieve our target of reducing greenhouse gas emissions in the Scope 1 and Scope 2 categories by 42 percent by 2030, we have defined a comprehensive package of measures.

To reduce Scope 1 emissions, the focus is in particular on the gradual electrification of our fleet. According to our analysis, the switch to electric cars is even accompanied by a reduction in costs depending on the country. In Scope 2 emissions, we plan to systematically reduce our energy consumption and further increase energy efficiency at our sites. In addition, we are continuously expanding our own renewable energy supply. By 2030, we also intend to fully convert to green electricity at all relevant sites. The necessary investments have not yet been quantified. Reducing global greenhouse gas emissions is currently not part of the corporate strategy.

Among other things, transformation risks are the so-called locked-in emissions. These are created on the basis of existing energy-related infrastructure and can only be changed in the long term. Natural gas is currently being used for heat supply

at several sites, keeping the associated emissions constant and predictable over several years. At KUKA, locked-in emissions are primarily attributable to natural gas-fired heating systems.

Furthermore, transformation risks arise in countries with inadequate charging infrastructure. A slow expansion of the necessary charging points can delay the electrification of the fleet and make it difficult to achieve our emission reduction targets.

There are also significant transformation risks associated with the global transition of energy markets to renewable energy. Delays in the expansion of renewable generation capacity as well as regulatory uncertainties could mean that sufficient quantities of renewable energy are not available in time. This can make it difficult to fully decarbonize our energy supply, lead to higher procurement costs and thus affect the timely achievement of our climate targets by 2030. There is also a risk that regional differences in the development path of renewable energy will lead to locational disadvantages and additional transition measures.

The future compatibility of our business model with a 1.5 °C path and European climate objectives lies in the useful life of our products and systems. The products and systems

manufactured by KUKA require electricity and, in combination with the increased use of renewable energies, contribute to low-emission value creation and support our customers in achieving their own decarbonization targets.

### Greenhouse gas emissions in our value chain



## Risk management/Scenario analysis

**E1-2** – Identification of climate-related risks and scenario analysis

**E1-3** – Resilience in relation to climate change

We have subjected our locations around the world to a climate risk and vulnerability analysis using geographic coordinates. Potential impacts were analyzed on the basis of various scenarios. Accordingly, the moderate scenario is based on global warming of less than 2 °C compared to the pre-industrial age (RCP 2.6), the intermediate scenario on global warming of more than 2 °C (RCP 4.5) and the severe scenario on warming of more than 4 °C (RCP 8.5)\*. The heating paths used influence both the probability of occurrence and the potential damage level of physical and transitory risks and thus lead to different risk profiles in the considered future scenarios. The procedure is based on the climate model of the Intergovernmental Panel on Climate Change (IPCC). The analysis included, among other things, the impact of physical risks such as the increasing accumulation and intensity of acute extreme weather events due to, for example, extreme rainfall, drought, floods, areas with extreme temperatures or rising sea levels. According to our analysis, the significant physical risks include flooding and severe storms, which could

damage our production facilities as well as the our customers' and suppliers' sites, leading to business interruptions and delays in production and transportation.

Sites at greater risk of flooding, heavy rain or high water are mainly located in China, Hungary and Germany. Increased risks from heat and drought are particularly present at sites in the United Arab Emirates, India, the U.S., as well as sites in Southeast Asian countries such as Malaysia, Thailand and China. Depending on the level of the expected risk value, the risks are recorded in risk management. So far, no physical risks have been reported by the segments, so no corresponding risks are currently recorded in the groupwide risk management. Transitory risks arise from the transition to a lower CO<sub>2</sub> economy. These include, but are not limited to, technology risks, regulatory risks, capital or market risks. The transitory risks affect both our own division and our value chain. Risks could arise if KUKA procures products with a high CO<sub>2</sub> footprint, particularly in the field of procurement, which will be associated with CO<sub>2</sub> costs in the future. During the year under review, KUKA did not identify any activities within its own division that would lead to significant financial risks or opportunities if the transition to a lower CO<sub>2</sub> economy were to occur.

KUKA procures goods from various countries in Europe, the Americas and Asia. As a result, there are both physical and transitory risks in our value chain, which are related

to production, transport and raw material procurement. The transition to a lower CO<sub>2</sub> economy is expected to lead to stricter regulatory requirements, increasing customer demand for low-carbon products and solutions. In addition, bottlenecks in the availability of materials could arise due to scarcity of raw materials or due to interruptions in transport routes. These could be exacerbated by geopolitical crises, for example, and accompanied by increased price volatility.

\* The scenarios described in the Representative Concentration Pathways (RCPs) roughly correspond to the range of possible future emission trajectories described in the literature. The scenarios with the different emission trajectories are derived from the projected population development, food production, development of energy production and land use.

## Policies

### E1-4 – Policies related to climate mitigation and adaptation

In our Code of Conduct, we have defined the principles for quality, health protection, occupational safety, environmental and energy management in accordance with all management system standards. Responsibility for these cross-location management systems lies with the Management Board of the Group.

As part of our sustainable corporate strategy, we measure, monitor and evaluate the climate-related and energy-related impacts of our business activities. Our internal Corporate Sustainability Team works closely with the responsible departments to systematically capture and continuously reduce emissions, energy consumption and other environmental impacts. In particular, the focus is on improving our energy efficiency, reducing greenhouse gas emissions and consistently aligning our processes with climate and resource-saving principles.

Our major production sites and larger subsidiaries are certified in accordance with internationally recognized management system standards. These include in particular ISO 14001 (environmental management) and ISO 50001 (energy management), which ensure systematic management and continuous improvement of our environmental

and energy efficiency management. In addition, there are certifications in accordance with ISO 45001 (Occupational safety), ISO 9001 (Quality management) and industry-specific regulations such as VDA 6 Part 4. Selected sites also have an ISO 27001-certified information security management system.

Compliance with these standards is regularly verified by independent external third parties. As part of the recertification, our documented processes are analyzed, practical implementation in operations is evaluated and the effectiveness of the management systems is evaluated. These independent audits help us to continuously meet climate and energy efficiency requirements and to continuously develop our sustainability performance.

If weak points are diagnosed, we take consistent action. In 2025, as in the preceding years, we recorded no significant incidents\*. In addition to audits, independent ratings also help to assess the level of sustainability performance and indicate deficiencies.

Furthermore, site-specific environmental and energy management regulations apply, depending on which additional requirements are required.

\* Significant incidents in environmental management constitute events with potentially severe consequences for the environment, health or safety. The exact definition of these incidents varies depending on the company targets, legal requirements and industry standards.

### Management system standards of relevant (production) sites

	Number of relevant sites	of which certified sites	Number of FTEs at the certified sites	Certified sites in %
ISO 9001	31	30	10,218	96.8
ISO 14001	31	20	8,132	64.5
ISO 50001	31	7	3,528	22.6

## Transformation measures

**E1-5** – Actions and resources related to climate mitigation and adaptation

### Increasing energy efficiency

As an industrial company, KUKA wants to take specific measures to make a measurable contribution to the reduction of environmental pollution. Our global sites regularly identify site-specific efficiency potential that has already led to significant improvements. This includes the automated shutdown of machines; the regulation of light intensity depending on daylight; the ongoing conversion of lighting to LEDs at more and more locations worldwide; modern, energy-efficient air compressors and refrigeration systems; the installation of programmable thermostats; the use of waste heat for our heating systems and the adjustment of the temperature of the water heater.

Using meter installations, the energy data are measured so that further specific optimization measures can be initiated. For example, we receive energy data from nearly 900 measurement points at our Augsburg site. In addition, environmental and energy-saving influences are also taken into account when purchasing new components and when building or moving to a new building.

Within the company, there is an exchange between the sites about implemented measures and optimization possibilities. Last but not least, we also raise employees' awareness of the need to use energy responsibly. Even small everyday measures such as shutting down laptops at the end of the day, switching off monitors and lights or driving more fuel-efficiently make a difference.

We also use new methods in our production processes to further increase energy efficiency. For example, at the Augsburg site, KUKA converted an existing cell to direct current. Recovered braking energy or yields from PV systems, for example, can be stored with low losses. This energy can then be used when needed, thus reducing peak loads in the grid. This storage supplies the required energy even in the event of short-term AC grid failures, so that the system can continue to operate self-sufficiently.

### Self-renewable power generation

KUKA is pushing ahead with the power supply from renewable energies. KUKA is investing in photovoltaic (PV) systems at more and more locations worldwide. In 2025, more PV systems were put into operation. Worldwide, the annual energy volume of PV systems is 247 MWh.

### Green electricity at our sites

At an increasing number of locations, we are using environmentally-friendly green sources for part of the purchased electricity. The largest amount of energy is supplied by a PV system on a roof area of 36,675 m<sup>2</sup> at the Shunde location. The system is not part of KUKA and is therefore included in Scope 2 emissions. It can produce an average of 5.3 million kWh per year. Around 70 percent of this is used for our production. The remainder is fed into the grid. By using district heating instead of natural gas, we achieve a significant reduction in CO<sub>2</sub> emissions at some European locations.

### Electrification of the fleet

We want to make a measurable contribution to the reduction of our direct emissions and therefore aim to convert our KUKA vehicle fleet to electric vehicles by 2030. The target is being gradually implemented at all locations worldwide. We are also continuing to invest in the charging infrastructure. Over the past few years, close to 400 charging stations have been installed at our sites worldwide. As a result of the changeover, we do not expect a significant change in costs and even expect cost savings.

### Reducing GHG emissions in the supply chain

In recent years, we have been able to achieve a continuous reduction in CO<sub>2</sub> emissions through the use of more energy-efficient components and reduced use of materials. In the Robotics sector, emissions have been significantly reduced compared to the previous models by saving steel in particular. In the system integration, the requirements are defined in the tender documents. The customer therefore decides the importance of the energy efficiency of an automated system over the life cycle. On request, KUKA can draw up proposals for the most energy-efficient system concept for both new and existing systems.

### Reducing GHG emissions with our products and solutions

As a technology company, we know that a large proportion of emissions is generated in the upstream and downstream value chain. With our products and systems, we help shape sustainable production for our customers. For example, by supplying energy-efficient robots or setting up carbon-neutral production facilities on customers' premises, we reduce CO<sub>2</sub> emissions at our customers' sites.

Energy-efficient robots and systems are an important lever for reducing our customers' consumption and thus also their environmental impact. The Research and Development department at KUKA is implementing these requirements and specifically working on new products with lower energy consumption compared to predecessor models. This has resulted in a wide range of energy-efficient solutions. In our experience, energy costs account for at least 40 percent of the total cost of ownership (TCO) for production systems.

We are involved in various initiatives and working groups to further develop our approach and attract even more customers to energy-efficient products. Thanks to an optimized energy model for newly developed robots, the use of durable components and the further development of welding processes and automation solutions for warehouse logistics, improvements were achieved in the energy efficiency, the use of resources and the technical design of our systems. For example, the new design of the robots in the KR FORTEC ultra family results in greater dynamic performance, lower energy consumption and a lower CO<sub>2</sub> footprint due to the reduced use of material.

In our own research and development as well as in cooperation with renowned partners from industry and research, we systematically address customer requirements and are continuously working on solutions to achieve greater

energy efficiency. At KUKA, expenditure on research and development amounted to €213.2 million in 2025 (2024: €202.3 million).

	2024	2025
R&D expenditure (in € millions)	202.3	213.2
R&D ratio (in % of sales)	5.4	5.5
	2024	2025
Filed patents and utility models	37	47
Granted patents and utility models	228	180

### Sustainable innovations

#### Sustainable innovations in robotics

For all manufacturing companies wanting to operate sustainably, the energy consumption of an industrial robot is an important factor. This is because, depending on the electricity mix, energy consumption is associated not only with costs, but also with significant CO<sub>2</sub> emissions. Eco-efficiency as a contribution to both cost reduction and climate protection is therefore becoming increasingly important. Market dynamics are also driven by the European Green Deal, which makes the contribution of industrial products and processes to sustainability an important criterion in lending.

KUKA attaches great importance to eco-efficiency in the new development of a robot system. Robots are issued with a certificate in accordance with a specific measurement procedure relating to the energy consumption of industrial robots and can thus be compared with competitors. Furthermore, most newly developed robot systems are equipped as standard with an optimized energy model, making it possible to determine energy consumption for a wide range of applications without the need for additional peripheral equipment. This applies to both ongoing operation and simulation. It opens up a wide range of possibilities for further reducing the energy consumption of the application in question.

KUKA has set itself the goal of calculating the product carbon footprint of its core products by 2026. The calculation models are based on the GHG protocol and include both cradle-to-gate and cradle-to-grave analyses. In the Robotics segment, for example, selected robot models were calculated by including the emissions of the materials used as well as the emissions in the manufacturing phase, transportation and the useful phase and disposal. This enables us to identify where the most emissions are generated in order to introduce targeted measures to reduce the product carbon footprint.

By developing energy- and resource-efficient products, we reduce our customers' costs with new, more economical robots. At the same time, consumption of resources is reduced and the climate is sustainably protected. The potential for

saving energy is huge: The energy it consumes accounts for up to 40 percent of the total cost of ownership of a robotic product. The KUKA developers primarily use these three factors to optimize energy efficiency:

- » **Weight & design:** The streamlined design of the robot arm reduces energy consumption and the use of materials.
- » **Hardware:** Robot controllers with energy-efficient components and algorithms ensure up to 60 percent less energy consumption compared to previous models.
- » **Software:** Intelligent path planning, optimized motion characteristics and energy-saving options (for example ECO mode) also reduce energy consumption.

As a result of these measures, new robot generations have succeeded in reducing the energy consumption in the double-digit percentage range compared to the previous generation. The more efficient robots make it easier for our customers to achieve their sustainability goals. Furthermore, simulation tools from KUKA already enable virtual simulation of the consumption of production systems as early as the planning phase. This means that every customer can be offered the right sustainable concept at an early stage.

The further development of our robots and system concepts is particularly important because they will be shaping the future industrial landscape. Robots and systems powered by economical DC technology are an important tool. Direct current

allows renewable energy sources to be integrated more efficiently, as conversion losses are reduced. Here, electric drives can also feed their braking energy back into the DC supply system without thermal losses and without converting it into heat via braking resistors and releasing it unused. Furthermore, with our latest robots from the KR QUANTEC family, our customers can save up to 60 percent energy compared to our Series 2000 generation produced until 2010.

**Sustainable innovations in systems engineering**

KUKA Systems takes energy efficiency into account in the early planning and project planning phase of new systems, with the scope and design of the efficiency measures being defined in accordance with the customer specifications and project-specific requirements. Industrial robots, control technology and programming can be designed in such a way that the required cycle times are observed and at the same time minimal energy consumption is achieved. Both the location of the system and the design of the process sequences are analyzed. Short robot travel distances and optimized motion profiles allow significant energy savings to be achieved.

As a climate-relevant future technology, electromobility plays a key role in reducing emissions in the transport sector, thereby supporting national and European climate protection targets. Systems is active here as system integrator along the entire process chain: from battery module & pack assembly lines to rotational friction welding systems for the production

of battery contacts and battery compartments using robot-guided friction stir welding and on to robot systems for the assembly of electric motors or hybrid transmissions, to quality control with leak tests and even the installation of battery packs in the electric vehicle as well as solutions for the production of battery cells. In this context, KUKA is primarily seeking synergies from its expertise in mechanical engineering and the Digital Factory for efficient and intelligent automation.

Based on this expertise, KUKA Systems supports its customers in reducing their customers' energy consumption of production systems. This is done through resource-saving process design, energy-saving system concepts and optimized robot programming, for example through the use of functions such as "Sleep mode". Energy efficiency is an increasingly decisive criterion for customers when awarding contracts and thus a key lever for climate-friendly production.

**Sustainable innovations in intralogistics**

In complex logistics applications, energy consumption is becoming an increasingly important criterion. Significant savings can be achieved by improving energy management for entire plants or subsystems. The Swisslog Vectura pallet crane and the Tornado light goods crane, for example, have been designed according to the lightweight construction principle

and equipped with a range of energy-saving functions, such as the internal use of regenerative energy, cycle optimization and a regenerative power unit to feed the energy generated back into the main supply system. The special mast design of the Vectura crane reduces the weight and therefore the energy consumption by up to 20 percent compared to other pallet stacker cranes.

The CarryPick goods-to-person solution is also characterized by energy-efficient robots and a modular design that can extend the service life of existing warehouses and reduce the environmental impact of new buildings. CarryPick is an innovative automated warehouse and order picking system for multichannel logistics. A fleet of mobile vehicles (KMP600) navigates in a grid to transport mobile racks to workstations for order picking. This greatly reduces the walking distances for warehouse staff. The workstations are safe and can be adapted to its requirements.

Furthermore, the modular PowerStore pallet shuttle system increases the capacity of a pallet warehouse by up to 60 percent compared to manual systems. In addition, it can be individually adapted to warehouse buildings of any shape and size. The narrow design of the Row Carrier saves storage space. This offers enormous advantages, particularly in cold storage depots with high energy consumption.

**Sustainability ratings**

The assessment of the extent to which a company integrates sustainability principles into its business processes and management system is carried out, among other things, by specialized sustainability-rating agencies. Since 2008, KUKA has regularly participated in the CDP (formerly Carbon Disclosure Project), which analyzes climate and water risks from a financial perspective. In 2024, KUKA scored C in the Climate Change and Water categories. The CDP Score Report shows transparency about the assessment bases and identifies areas of action in which improvements are required in order to achieve higher assessment levels. This benchmarking gives KUKA valuable insights into the further development of its own environment and climate protection strategy.

At Supplier Assurance, KUKA scored 95 out of 100 points, significantly exceeding the average values of both the mechanical engineering industry and the cross-industry comparison. Supplier Assurance is a platform that systematically checks companies for human rights, sustainability, compliance and legal requirements. KUKA received the bronze medal from EcoVadis. EcoVadis evaluates companies based on their sustainable performance in the areas of environment, labor and human rights, ethics and sustainable procurement.

### ESG Transparency Award

For the second time in a row, KUKA received the ESG Transparency Award for its transparent reporting on the environment, social affairs and governance, and once again achieved the excellence class. The award honors organizations that have already anchored forward-looking sustainability concepts in their organization and communicate these transparently in the form of a sustainability report. With this rating, KUKA is one of the pioneers in the business world that has recognized the importance of transparent sustainability reporting and successfully put it into practice.

The ESG Transparency Award is presented annually by EuPD Research, a leading market research, analysis and certification institute in the entire sustainability sector.

In 2025, KUKA was once again nominated for the German Sustainability Award (DNP), making it one of the pioneers in the mechanical engineering industry. The DNP is awarded to companies that have successfully embarked on the long, complex path to sustainability and are making pioneering contributions to the transformation towards a sustainable future. The selection is made using AI-supported research, panels of experts and a proprietary scoring system based on publicly available sustainability information. The subdivision into sectors and industries enables a structured analysis of the respective pioneering companies.

### Green Macomb Sustainability Award

KUKA Systems North America was awarded the 2025 Green Macomb Sustainability Award, which is presented by the Macomb County Department of Planning and Economic Development. This award recognizes initiatives and programs that help reduce the environmental footprint, use resources efficiently and minimize environmental impact. Companies that receive the Green Macomb Sustainability Award are actively committed to sustainable practices and role models for others in their industry.

## Targets

### E1-6 – Targets related to climate mitigation and adaptation

KUKA sets itself ambitious global targets to reduce greenhouse gas emissions from our own business activities (Scope 1 and 2) and from our value chain. By 2030, KUKA aims to reduce its emissions (Scope 1 and 2) across the Group by 42 percent compared to the base year 2022, while at the same time increasing revenues growth. A reduction of 25 percent compared to the base year 2022 is planned for Scope 3 emissions. KUKA aims to achieve net zero by 2050. Net zero means a reduction of at least 90 percent in all direct and indirect greenhouse gas emissions and the subsequent neutralization of remaining GHG emissions through permanent carbon degradation.

We aim to achieve our Scope 1 and 2 targets by 2030 through the following measures:

- » We intend to reduce our consumption and improve energy efficiency at our locations worldwide.
- » We are continuing to drive our own renewable electricity supply forward.
- » By 2030, we want to use 100 percent green electricity at all our locations worldwide.
- » We want to convert our company vehicle fleet gradually to a battery-powered vehicle fleet by 2030 and further expand the charging infrastructure at our locations.

### Validating our Scope 1, 2 and 3 targets by SBTi

In 2023, KUKA signed the SBTi Commitment Letter (Science Based Targets initiative) and committed to developing science-based emission reduction targets consistent with the 1.5 degree path and a net-zero future. This marks the start of a multi-stage process: The formal commitment is followed by the development of short- and long-term, scientifically based reduction targets for the emission ranges Scope 1, Scope 2 and Scope 3 according to the criteria of the SBTi. In December 2025, we submitted the necessary documentation to the SBTi in order to validate our climate targets. These include a planned 42 percent reduction in Scope 1 and Scope 2 emissions, as well as a 25 percent reduction in Scope 3 emissions by 2030.

The SBTi is a partnership between CDP, United Nations Global Compact, World Resources Institute (WRI) and World Wide Fund for Nature (WWF). It supports the goals of the Paris Climate Agreement and enables organizations to set emission reduction targets on the basis of scientific findings.

## Energy consumption and energy mix

### E1-7 – Energy consumption and energy mix

Compared to the previous year, total energy consumption rose by 5.5 percent, from 134,089 MWh to 141,518 MWh. The highest energy consumption occurred at the production sites in China, the United States and Germany. The share of renewable energy rose from 31.8 percent to 34.5 percent, reaching 48,866 MWh in the year under review. Consumption of fossil fuels rose by 2.6 percent to 87,096 MWh, accounting for 61.5 percent of total energy consumption.

Energy intensity rose slightly from 35.9 to 36.3 MWh per €1 million in revenues.

### Energy consumption and energy mix<sup>1</sup>

in MWh	2024	2025	change
<b>Total energy consumption</b>	<b>134,089</b>	<b>141,518</b>	<b>5.5%</b>
<b>Total energy consumption from renewable energy</b>	<b>42,698</b>	<b>48,866</b>	<b>14.4%</b>
of which fuel consumption from renewable sources, including biomass	0	20	
of which purchased or acquired electricity, heat, steam and cooling from renewable sources	42,018	48,596	15.7%
of which electricity from self-generated renewable energy (PV)	680	251	-63.1%
share of electricity from renewable sources	31.8%	34.5%	
<b>Total energy consumption from nuclear energy</b>	<b>6,523</b>	<b>5,555</b>	<b>-14.8%</b>
<b>Total energy consumption from fossil sources</b>	<b>84,868</b>	<b>87,096</b>	<b>2.6%</b>
of which coal and coal products	0	40	
of which crude oil and petroleum products	0	0	
of which natural gas	43,711	44,662	2.2%
of which other fossil sources	0	0	
of which purchased or acquired electricity, heat, steam and cooling from fossil sources	41,157	42,395	3.0%
share of energy from fossil sources in total energy consumption	63.3%	61.5%	
<b>Energy intensity<sup>1</sup></b>	<b>35.9</b>	<b>36.3</b>	

<sup>1</sup> Total energy consumption (in MWh)/Sales revenues (in € million)

	in MWh	in %
<b>Total consumption</b>	<b>141,518</b>	
of which fossil fuel	87,096	61.5
of which nuclear energy	5,555	3.9
of which renewable energy	48,866	34.5

## Greenhouse gas emissions

**E1-8** – Gross Scope 1, 2 and 3 GHG emissions

**E1-9** – GHG removals and GHG mitigation projects financed through carbon credits

**E1-10** – Internal carbon pricing

### Methodology, assumptions and definitions:

KUKA measures its greenhouse gas footprint in accordance with the Greenhouse Gas Protocol Corporate Standard. The Greenhouse Gas Protocol (GHG) divides the GHG emissions into three categories: Scope 1, 2 and 3. To calculate greenhouse gas emissions, KUKA uses various emission databases such as DEFRA, IEA, Ecoinvent and other publicly accessible databases.

Consumption data for the calculation of Scope 1 and Scope 2 emissions were collected across the Group from all sites with more than 20 employees. If no primary data were available at the time of data collection, estimates were made, most of which were derived from the prior year's figures. This was particularly the case with rental buildings. We have only limited primary data for the calculation of the Scope 3 emissions. We therefore also work with estimates and assumptions.

Scope 1 is the direct emissions (tCO<sub>2</sub>eq) generated by KUKA's business activities at its own sites, controlled operations, including warehouses. Emissions include direct consumption of fossil fuels such as natural gas, and refrigerants (which are considered volatile emissions). This also includes the emissions generated by KUKA's company car fleet.

Scope 2 emissions (tCO<sub>2</sub>eq) are indirect emissions from purchased energy, such as electricity, steam and district heating, generated at our own sites, controlled operations and warehouses. KUKA reports the location- and market-based Scope 2 emissions. The location-based method reflects the average emission intensity of the electricity grid at the place of consumption, whereas the market-based method captures contractual decisions related to electricity procurement. The origin of energy is documented with certificates of origin.

Scope 3 is the indirect emissions (tCO<sub>2</sub>eq) from our upstream and downstream value chain. These emissions arise from our business activities, but come from sources that are neither owned nor controlled by KUKA. These include, for example, the emissions generated by the production of purchased products.

Scope 3 categories 3.8 (upstream leased assets), 3.10 (Processing of sold products), 3.13 (downstream leased assets), 3.14 (Franchises) and 3.15 (Investments) are not relevant for KUKA and are therefore not reported.

In addition, Scope 3.9 (Downstream transportation and distribution) and Scope 3.12 (End-of-life treatment of sold products) were classified as insignificant after evaluating the results. Consequently, KUKA will not report on this.

For the calculation of the relevant Scope 3 categories, we have worked in part with estimates, assumptions and projections. The projections were made either on the basis of the revenues data or the total area.

The upstream value chain generates GHG emissions resulting from raw material extraction to the production of these parts. This includes Category 3.1 emissions (Purchased goods and services). We calculate these emissions by the weights of the purchased raw materials or by the expenditure on the purchased services. Depending on the business model, different concepts have been developed for recording purchased goods. For example, representative robot types or projects were selected in the product and project business and their weights and materials were recorded. Since KUKA mainly procures finished components, estimates are also included in some cases. Based on these calculations, data for the full year per segment were extrapolated.

Scope 3.2 emissions (Capital goods) are calculated using the spend-based method. The data comes from our central database, which records the expenses of all global sites. Currency conversion will be carried out in accordance with our accounting policies, which will also be used for financial reporting.

Scope 3.3 (Fuel- and energy-related activities) calculation took into account the upstream emissions of purchased fuels used for heating and for company vehicles. In addition, upstream emissions from purchased electricity are used, for example for electric vehicles and buildings. The upstream emissions of the purchased electricity were calculated on a location basis. The calculation methodology for the upstream emissions from the combustion of fuels in vehicles is based on the type of fuel and the distance covered.

For category 3.4 (Upstream transportation and distribution), primary data are partially used, which are reported to us directly by the carriers. If no primary data were available, the main routes were identified, calculated and projected.

The emissions from the waste generated by the company's own operations are reported under Scope 3.5. For this purpose, the primary data are polled by global companies. Estimates are included if, for example, no evaluation is provided by the lessor.

Emissions of category 3.6 Business travel are recorded and calculated in a central booking system. This category includes travel by plane, train, taxi, rental car and public transport. For rental cars, taxis and public transport, distances were estimated on the basis of expenses and average fares. We use distance-based emission factors.

For the calculation of category 3.7 Employee Commuting, a worldwide mobility survey was carried out among employees in 2024. Here, employees indicated which means of transportation they used to get to work and how many kilometers they traveled. The survey made it possible to calculate the CO<sub>2</sub> emissions that were attributable to commuting behavior.

KUKA's automation systems are operated with electricity consumed at the customer's sites. The emissions of category 3.11 (Use of sold products) vary according to customer requirements, for example according to the desired cycle times or the level of handling services. KUKA has therefore selected representative products and systems, calculated the CO<sub>2</sub> emissions and extrapolated them to the units actually sold.

**Greenhouse gas emissions**


in t CO <sub>2</sub> e	2022 (base year)	2025	Change to base year
<b>Scope 1 and 2: Total emissions (location based)</b>	<b>47,409</b>	<b>54,133</b>	<b>14.2%</b>
<b>Scope 1 and 2: Total emissions (market based)</b>	<b>47,474</b>	<b>50,248</b>	<b>5.8%</b>
Scope 1 GHG emissions	19,080	16,007	-16.1%
Scope 1 GHG emissions from regulated emissions trading schemes			
Scope 2 GHG emissions (location based)	28,329	38,126	34.6%
Scope 2 GHG emissions (market based)	28,394	34,241	20.6%
<b>Scope 3: Total emissions</b>	<b>2,878,655</b>	<b>2,862,011</b>	<b>-0.6%</b>
Scope 3.1 Purchased Goods and Services	499,776	411,999	-17.6%
Scope 3.2 Capital Goods	32,090	40,513	26.2%
Scope 3.3 Fuel and energy-related activities	16,726	23,614	41.2%
Scope 3.4 Upstream transportation	473,325	412,949	-12.8%
Scope 3.5 Waste generated in operations	757	660	-12.8%
Scope 3.6 Business Travel	9,514	9,632	1.2%
Scope 3.7 Employee commuting	22,479	21,717	-3.4%
Scope 3.11 Use of sold products	1,823,381	1,940,442	6.4%
GHG intensity (location based) (in t CO <sub>2</sub> e per 1 mio. € revenue)	751	747	-0.5%
GHG intensity (market based) (in t CO <sub>2</sub> e per 1 mio. € revenue)	751	748	-0.3%
Scope 1-3 Total THG emissions (location based)	2,926,064	2,916,144	-0.3%
Scope 1-3 Total THG emissions (market based)	2,926,129	2,912,259	-0.5%

Scope 1 and Scope 2 GHG emissions (market-based) increased by 5.8 percent compared to the base year 2022, reaching 50,248 t CO<sub>2</sub>e. While direct Scope 1 emissions decreased by 16.1 percent, Scope 2 emissions increased both location-based (+34.6 percent) and market-based (+20.6 percent). The increase in Scope 2 emissions is primarily due to higher electricity consumption at our sites worldwide.

Total Scope 3 emissions decreased moderately by 0.6 percent compared to the base year. However, within the categories significant shifts are evident: Emissions from purchased goods and services decreased by 17.6 percent, while emissions from capital goods increased by 26.2 percent due to higher investment volume. The decrease in emissions in Category 3.1 is attributable to changes in material procurement. The increase in Category 3.3 (Fuel- and energy-related activities), reflects the higher energy consumption. Emissions from upstream transportation decreased by 12.8 percent to 412,949 t CO<sub>2</sub>e. The usage phase of sold products (3.11) was the largest category and recorded moderate growth of 6.4 percent.

Greenhouse gas intensity (market based) decreased slightly to 747 t CO<sub>2</sub>e per €1 million in sales. Since revenue remained virtually unchanged, the decrease in intensity is primarily attributable to the overall reduction in emissions.

Biogenic emissions from the use of heating energy totaled 0.07 t CO<sub>2</sub>e in the year under review. KUKA did not acquire any CO<sub>2</sub> credits or finance climate protection projects within or outside its value chain to reduce greenhouse gas emissions. Internal CO<sub>2</sub> pricing systems that serve as support for decision-making or as an incentive for the implementation of climate-related strategies and objectives are currently not used in KUKA Group.



# Resource Use and Circular Economy

- ▶ Material impacts, risks and opportunities
- ▶ Policies
- ▶ Actions
- ▶ Targets and Metrics

## Material impacts, risks and opportunities

### E5 SBM-3 – Material impacts, risks and opportunities

Resource Use	Through the long durability and repairability of our products and systems, and through our Customer Service offering, we reduce environmental impacts and improve resource efficiency.	Positive
	Resource scarcity will lead to geopolitical tensions, increasing risks in our supply chain and causing price volatility.	Risk
Circularity	Environmental impacts associated with the manufacturing of our products and solutions can be reduced through circular economy practices.	Positive
	By implementing circular economy practices, we reduce dependencies in our supply chains and our vulnerability to raw material price fluctuations. This increases our resilience.	Chance

Through the long durability and repairability of our products and systems, as well as through our comprehensive customer service selection, we make a positive contribution to reducing environmental impact and improving resource efficiency. By extending the life of our solutions and enabling repairs, we reduce the need for new production and conserve

valuable resources. This not only strengthens our environmental responsibility, but also our satisfaction and customer retention.

At the same time, we are faced with the increasing scarcity of natural resources, which presents significant geopolitical challenges. This is a risk for our supply chains as it can lead to uncertainties in material availability and large price fluctuations. This makes a stable and forward-looking procurement strategy increasingly complex and requires flexible and resilient structures.

A further positive influence arises from the consistent application of principles of the circular economy. By reusing materials, recycling and returning components to the production process, we can significantly reduce the environmental impact of manufacturing our products and solutions. This helps to conserve natural resources while reducing the environmental footprint of our value chain.

Furthermore, the circular economy offers an important opportunity. It reduces our reliance on global commodity markets and reduces vulnerability to price fluctuations. In doing so, we strengthen our entrepreneurial resilience and increase our resilience to external disruptions. The transformation towards a circular economic system is therefore not only an environmental advantage, but also a strategic advantage for KUKA.

## Policies

### E5-1 – Policies related to resource use and circular economy

#### Resource inflows

KUKA purchases prefabricated parts and components for the manufacture of production and logistics systems as well as for robot arms. These include, in particular, metals and sheets, electronic components, cables and lines as well as specialized gear units, motors and castings and structural parts. Steel is the main raw material within the value added. Since KUKA mainly processes fully prefabricated components, the weight of the materials purchased essentially corresponds to the weight of the subsequent resource outflows.

Due to the high quality requirements and the often complex technical specifications of our customers, our suppliers can only rarely meet our requirements with standardized catalog goods. That is why we produce many special configurations with a high development effort, and for which the origin of the required components is traceable for quality reasons. Reliable supplier relationships and digital mapping of known and probable raw materials provide us with greater transparency in the deeper supply chain.

A key part of our resource efficiency strategy is a product-side design designed for repairability and disassembly. The easy access to spare parts and the modular structure of the products significantly extends the service life of our robots, systems and equipment and increases their availability over the entire cycle of use.

The principles of responsible management of natural resources are integrated in the KUKA Code of Conduct. In addition, the KUKA Code of Conduct for Business Partners defines clear expectations for suppliers in terms of product quality, safety and environmental compatibility. These requirements are addressed both to resources from the upstream value chain and to the downstream resource flows. Among other things, we expect our business partners to continue to improve their environmental performances, in particular the promotion of circularity through the use of sustainable raw materials, higher reuse and recycling rates and a reduction in waste.

### Resource outflows

Waste also pollutes the environment. Surface waters and soils may be adversely affected by illegal disposal or unforeseeable environmental accidents at production locations. KUKA's environmentally sound waste disposal and prevention has a far-reaching effect in counteracting potential environmental impacts.

The global KUKA sites must implement all applicable legal requirements regarding waste and resource management. In addition, they initiate measures to reduce waste, the results of which are collected annually. At the production sites, waste separation is carried out systematically before the materials are transferred to specialized waste disposal companies.

Hazardous waste cannot be completely avoided at present. They occur in particular during demolition and renovation work of buildings and to a limited extent in the production processes, in particular through the use of solvents, washing liquids and paint and lacquer residues.

We forward the Code of Conduct for Business Partners to our suppliers, system integration partner and distributors. Depending on the purchase volume, KUKA requires a formal confirmation of its compliance or the submission of an equivalent company code. Purchasing departments are responsible for implementing and monitoring these requirements.

## Actions

**E5-2** – Actions and resources related to resource use and circular economy

### Circular Services

Customer Service at KUKA Robotics is committed to better use of valuable resources and aims to make an active contribution to climate protection. As soon as a robot system has reached the end of its first life cycle, "Circular Services" set about reusing the valuable resources. In addition to traditional customer service products and services, such as maintenance or hotline support, Robotics offers its customers a sustainable customer journey along the second and third life cycle of a robot system and its components. Circular Services offers sustainable automation solutions that extend the service life of robots and save investment costs through the use of refurbished components and used robots. These services promote recycling and the efficient use of resources, thereby reducing the ecological footprint. Continuous access to spare parts and customized maintenance services maximize robot operating time and offer flexibility in planning. KUKA ensures optimum utilization of all resources and supports sustainable corporate development. The expansion of our Customer Service portfolio to include Circular Services is also a decisive step towards meeting the changing needs of our customers.

## Used robots

The global demand for new industrial robots is high and the used robot market is growing as a result. For buyers, on the other hand, a used robot can be an interesting alternative to purchasing a new one. On the one hand, automation costs can be kept low and, on the other, the CO<sub>2</sub> footprint of a used robot is generally far lower than that of a new product. This is primarily due to the materials used in the robot, which are reused rather than being procured from scratch.

Before reselling, KUKA checks both the condition and the performance of the used robots. They are repaired and repainted as required and, if necessary, overhauled and passed on to the buyer with a guarantee. Many used robots have only a small number of operating hours behind them. At KUKA, the used robots are divided into three categories: Superior, Premium and Certified. The latter are used robots that have been fully overhauled. Premium devices are completely refurbished robots that are set up precisely for their new task. Superior used robots are former exhibit showpieces that are brand-new on paper. Additionally, KUKA offers a worldwide guarantee for spare parts and service.

For customers who no longer need their KUKA robots, KUKA offers two options. On the one hand, we look into the possibility of buying the robot. Registered sellers can also offer their used KUKA robots via my.kuka Marketplace. On request, KUKA offers additional services such as inspection and start-up support.

## Service and maintenance concepts

Regular preventive maintenance lays the foundation for high availability of the production system and is designed to extend the technical and economic service life. With various service level agreements, we cover everything from regular inspections and technical hotlines to servicing and extended warranties. Customers also benefit from our repair and replacement concepts, the KUKA spare parts finder and the detailed analysis and performance check of the robot system. KUKA offers cheaper, fully reconditioned used parts from repairs. These are tested according to the same high quality guidelines as new KUKA original spare parts and reconditioned according to strict specifications.

Furthermore, depending on the service agreement, KUKA guarantees the availability and response time of qualified technicians, minimizes unplanned downtimes, reduces storage costs and enables transparent escalation scenarios. During regular maintenance, statutory inspections, load tests or process and system optimizations, our service specialists can detect and rectify signs of wear at an early stage.

## Digitalization

Digitalization opens up significant potential to reduce resource consumption and extend the service life of systems and components. With the development of KUKA iiQoT, an industrial IoT solution for the intelligent networking of robot fleets, KUKA is helping its customers operate their systems more transparently and efficiently. Functions such as condition monitoring can be used to continuously monitor the state of the robots, detect fault patterns at an early stage and prevent potential damage. In combination with predictive maintenance strategies, iiQoT enables predictive planning of service intervals and thus contributes significantly to extending the life cycle of the robots.

Secure data storage in the Microsoft cloud supports an intelligent evaluation of operating and maintenance data, thus reducing machine downtime and maximizing uptime. Maintenance requirements are clearly visualized in iiQoT and can be harmonized for entire fleets, enabling additional resource savings.

In addition, the new iiQKA.OS2 operating system promotes the resource-efficient use of robotic solutions through modern software architecture, high user-friendliness and flexible application options. Designed for both beginners and experienced users, the system improves efficiency in development and automation processes through intuitive operability and optimized performance.

With KUKA Load and the KUKA Robot Guide, KUKA supports the selection of the right robot for the application, avoids oversizing and at the same time creates transparency and confidence for the selected solution.

### Waste generation

As part of the groupwide environmental management system, KUKA continuously monitors the development of waste generation and derives targeted measures to reduce it. Approximately 65 percent of the large (production) sites are ISO14001 certified. Regardless of certification, all sites with more than 20 employees systematically record the types and quantities of waste generated each year. The aim is to continuously reduce the amount of waste and to make measurable contributions to resource conservation through forward-looking environmental management.

An example of this is the new Materials Center at the Augsburg site, which acts as a central interface between in-house collection and the assigned disposal companies. Optimized transport processes and improved waste logistics have reduced both CO<sub>2</sub> emissions and costs. Comparable waste prevention and waste reduction projects are also initiated annually at other international sites.

As far as possible, we avoid substances of very high concern (SVHCs) and potential conflict minerals in our products, as these substances can have a negative impact on human health and the environment or result in human rights violations.

Direct procurement of conflict minerals (raw materials from conflict zones) from uncertified melts does not take place. These materials may at most be part of purchased components at KUKA. KUKA requires its suppliers to make reasonable efforts to verify the sources and supply chain of potential conflict minerals and to avoid the indirect use of minerals from uncertified melts. In doing so, we comply with the recommendations of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

## Targets and Metrics

### ES-3 – Targets related to resource use and circular economy

We are committed to continuously increasing the energy and resource efficiency of our products and solutions. For details on energy efficiency, see chapter Climate protection (page 30 et seq.). Through technological innovations, optimized development processes and the use of efficient materials, we aim to systematically reduce the environmental footprint of our products throughout their entire life cycle. We also aim to design our systems and our robot generations in such a way that they can be easily dismantled, repaired and thus circulatory. At Robotics, in particular, we extend product life cycles through modular design principles and the increased use of standardized components and promote reuse and recycling.

In addition, we have set ourselves the goal of minimizing the consumption of energy and raw materials as well as keeping waste generation and greenhouse gas emissions to a minimum in order to achieve a continuous reduction of our global environmental impact and energy consumption. No objectives were formulated in accordance with the ESRS guidelines.

### Methodology, assumptions and definitions

KUKA mainly procures prefabricated components for the assembly of its products and solutions. For this reason, the depth of value added of our own products is low. Particularly in system integration, the purchased components (resource inflows) are often delivered directly to the customer in order to install them at the customer's new system or in the distribution centers (resource outflows). Resource outflows are therefore based on resource inflows less waste in production.

Both resource inflows and outflows contain estimates. To calculate resource inflows, we use the weights of materials sourced for the manufacture of our products and systems. We focus on selected representative products and systems in the calculation in order to collect material data. If no weight data or exact determination of the materials contained are available, the values are estimated. The data are then extrapolated either on the basis of the number of units or on the basis of revenues figures.

The waste data are collected annually by global companies and also contain estimates. If there is no data yet or if there is generally no data available, such as in rental buildings, we work with estimates.

As long as no primary data are available from suppliers to determine the proportion of secondary materials in purchased products, we expect the average recycling share of the different types of materials as determined by publicly available studies. The calculation is based on material data of the resource inflows.

### Resource inflows

#### E5-4 – Resource inflows

The materials and components used in the Group are selected in close cooperation between the Research & Development and Purchasing departments. These decisions are primarily based on technological requirements and defined quality standards. The integration of higher sustainability requirements into procurement – for example through the use of green steel – is challenging, as additional costs are not currently accepted on the market. In the system integration, essential materials and components are specified directly by our customers. If more sustainable components are part of the requirements catalog, KUKA implements them accordingly; in the absence of corresponding specifications, there are currently only limited design possibilities in order to achieve more resource-efficient alternatives.

In the year under review, the total weight of the essential materials procured by KUKA Group amounted to 125,000 tonnes. Steel accounts for the largest share, at 68 percent of the total weight. Due to its high strength and dimensional stability, steel is a key structural material for load-bearing structures and robust machine components. Plastic accounted for 22 percent of the total weight and is primarily used for technical components, cable sheathing and functional covers. It enables the production of lightweight, precisely moldable and electrically insulating components. The share of aluminum was 6 percent. As a material that is both lightweight and sturdy, aluminum is particularly well-suited for components where weight reduction, thermal conductivity or corrosion resistance are key considerations. Copper accounted for 3 percent of the total weight. Due to its excellent electrical conductivity, it is primarily used in cables, motor windings and electronic assemblies, making it essential for reliable energy transmission and signal processing. This information is based in part on estimates or projections where primary data was not available. Overall, the materials we use reflect the technical requirements of our product portfolio and make a significant contribution to the performance, precision and safety of our automation solutions.

Some of the prefabricated components procured by KUKA contain critical and strategic raw materials. These include, in particular, rare earth elements, which are used as key materials for critical functions in electronic and mechatronic components.

Rare earth elements play a vital role in the performance of electric drives, motors, sensors and other high-tech components. Thanks to their unique magnetic and optical properties, they enable precise control and efficient energy transfer, which are essential for the operation of robots and automation technology. As a result, they play a key role in the performance of our automation solutions and are currently only partially replaceable.

Because global production is highly concentrated in specific geographic areas, there are long-term supply and price risks. In addition, the extraction and processing of these raw materials can pose significant environmental and social risks.

The total weight of all essential materials was 125,908 tonnes. It contained 84,601 tonnes of steel. Since the steel is in prefabricated parts and components, estimates are also included in this value. The secondary raw materials used in the essential materials are currently not recorded.

**Resource inflows**

	<b>2025</b>
Total weight of all key materials (in thousand tons)	125
thereof steel	68%
thereof plastic	22%
thereof aluminum	6%
thereof copper	3%
Secondary resources used (in thousand tons)	37

**Resource outflows**

**E5-5 – Resource outflows**

Our products have a long technical service life: Robots reach an average of 15 years or more, depending on operating conditions and maintenance intensity. Facilities, warehouses and distribution centers can typically be operated for periods of 15 to 20 years or more. Since our solutions are customized and essential components are specified by customers, no reliable conclusions can be drawn from competitive comparisons.

The repairability of our products is guaranteed in principle and is a central aspect of product development. KUKA offers a comprehensive service portfolio – from the supply

of spare parts and on-site services to the modernization of robots, systems and complete systems. In addition, used robots are completely processed and refurbished by KUKA, allowing them to be operated in a second or third life cycle. However, there is currently no formal rating system to assess repairability.

In the 2025 fiscal year, the groupwide waste volume at all locations around the world totaled 13,438 tonnes. Of this, approximately 97 percent were non-hazardous waste. Metal scrap accounted for the largest share of this waste category, accounting for approximately 80 percent of non-hazardous waste. Hazardous waste accounted for around 8 percent and consisted mainly of commercial and industrial waste and mineral oils. A breakdown by waste, the final storage location of which is unclear, was not evaluated as this data point was not included in ESRS Set 1.

### Waste generation and disposal

	Non-hazardous waste	Hazardous waste
in tons		
<b>Waste total</b>	<b>14,934</b>	<b>389</b>
Total – diverted from disposal	13,532	35
preparation for reuse	25	0
recycling	13,292	24
other recovery operations	215	11
Total – directed to disposal	1,402	353
incineration	525	228
landfill	803	35
other disposal operations	73	90



# Own workforce

- ▶ Material impacts, risks and opportunities
- ▶ Workforce in the company
- ▶ Diversity and equal opportunities
- ▶ Health and safety
- ▶ Human rights due diligence obligation

## Material impacts, risks and opportunities

### S1 SBM-3 – Material impacts, risks and opportunities

Working conditions	Especially in manufacturing companies, health and safety measures contribute to good and safe working conditions and reduce the risk of accidents.	Positive
	Poor working conditions – such as inadequate health and safety protection and excessive workloads caused, for example, by persistently long working hours – increase the risk of workplace accidents and lead to mental and physical health problems for employees.	Negative
	Good and safe working conditions reduce the risk of accidents and the associated downtime.	Chance
Equal treatment and opportunities	Equal treatment and equal opportunities improve employees' mental and physical health, thereby increasing their satisfaction and engagement.	Positive
	Despite preventive measures, violations of shared values may still occur.	Negative
	When employees are treated equally and given equal opportunities, it increases their engagement and productivity.	Chance

Good and safe working conditions are a key part of our corporate responsibility and an essential factor for sustainable business success. In the manufacturing sector, in particular, targeted health and occupational safety measures are instrumental in reducing the risk of accidents and in creating a safe working environment for our employees. Through ergonomic workplace design, regular safety instruction and preventive health services, we promote the well-being and performance of our workforce.

On the other hand, inadequate working conditions – for example due to a lack of health and safety at work or due to overloading resulting from permanently long working hours – can have significant negative impacts. They not only increase the risk of accidents at work, but can also lead to mental and physical health damage. Such burdens affect not only the individual quality of life, but also the long-term productivity and innovative strength of the company.

The creation and continuous improvement of safe working conditions therefore offers a significant opportunity: It not only reduces the risk of accidents, but also the associated downtime. At the same time, it strengthens the motivation and retention of our employees and contributes to a positive business climate. Our goal is to create a working environment that promotes safety, health and satisfaction.

In the context of equality and equal opportunity, fair and non-discriminatory work environments promote both the mental and physical health of employees. This leads to greater satisfaction and, in the long term, strengthens commitment and loyalty to the company. Despite the prevailing prevention and compliance measures, risks may still exist.

Violations of common values, such as discrimination, unequal treatment, or the marginalization of certain groups, may still occur. Such incidents can have negative consequences for the work environment, employee motivation and the company's appeal as an employer. Equal treatment also creates significant opportunities for the company.

When employees are given equal opportunities for professional development, training, and career advancement, it boosts their commitment and productivity. An inclusive corporate culture fosters innovation, competitiveness and employee retention.

## Workforce in the company

KUKA is shaping the workplace of the future. With our technologies, we have a formative influence on many different sectors. Just like our customers, the digital transformation is also changing our working world. We are continually advancing digital processes and preparing our employees accordingly through structured training and continuing education. The measures in the People & Organization department are intended to create added value for our company as well as designed in an intuitive and modern way to ensure our future viability as an automation specialist.

Challenging projects, agile teams and an international setting offer plenty of room for shaping these future topics and people's personal careers at KUKA. Our success is founded upon productive and motivated employees. They are key to dealing with the changes our customers experience and to opening up new markets for robot-based automation.

A high level of employer attractiveness is a decisive success factor in attracting talent. We know that our success is based on committed and creative employees. They work on challenging projects in an international setting that gives them plenty of room for shaping these future topics and their

personal and career development. KUKA is committed to further improving its attractiveness as an employer. Through a positive image within and outside the company as well as high attractiveness of the location, we want to retain talent in the company and attract high-profile applicants to KUKA.

The robotics and automation market is a growing market of the future. However, although the trend is upwards, the market is heavily dependent on investments and is therefore subject to cyclical fluctuations and very competitive. KUKA must therefore also act dynamically, adapt and work continuously on its efficiency and competitiveness. KUKA has grown and become more international in recent years. In such a large, global company, we have to constantly work on ourselves, make changes, remain flexible and agile. Only then we can remain competitive in this enormously dynamic environment, in which markets are changing and players from all over the world are involved. Unfortunately, as a company, making workforce adjustments is unavoidable. KUKA aims to proceed in as socially responsible a manner as possible.

### Procedures for involving own workers and employee representatives

**S1-2** – Engagement with own workforce and workers' representatives and existence of channels to raise concerns

At the various sites, social dialogue is ensured by active employee representatives, who take on the interests of employees in dealings with the employer and promote continuous dialogue. In addition, employee representatives are represented on the Supervisory Board of KUKA SE & Co. KGaA and in doing so directly participate in corporate decision-making processes. The rights and interests of our employees are governed by a number of agreements and policies that provide clear and transparent foundations for collaboration.

A key element of our corporate culture is the way we interact with one another – openly, respectfully, and with mutual trust. We conduct employee engagement surveys on a regular basis so that we can take our employees' views into account and drive continuous improvement in a systematic manner. These are carried out by an external, specialized service provider. The surveys measure, among other things, employees' emotional attachment to the company as well as key influencing factors such as corporate culture, values, well-being and the quality of collaboration.

Participation in the surveys is voluntary and completely anonymous to ensure open and unbiased feedback. The results are analyzed down to the team level and then discussed with the respective managers. On this basis, specific areas for improvement are identified and targeted measures are developed.

Conducting this survey on a regular basis enables KUKA to track key metrics over time and take steps to strengthen employee retention and further develop our work culture.

In addition to the regular reporting channels, employees also have access to existing compliance reporting channels (see the chapter on Business Conduct Compliance reporting channels on page 73.)

## Policies

- S1-1** – Policies related to the own workforce
- S1-7** – Collective bargaining coverage and social dialogue

The KUKA Code of Conduct forms the basis for reliable and fair working conditions throughout the Group. It defines the core values and standards of the company and serves as a binding guide for responsible, honest and respectful behavior in everyday work. For practical implementation of these principles, employees are provided with additional information in the Compliance Manual, which provides concrete guidance on ethical issues, legal and internal compliance.

In addition, working conditions are further clarified by a number of company-wide guidelines – including guidelines on health and occupational safety, ergonomic workplace design and guidelines for respectful cooperation. These rules support the continuous development of a safe, healthy and respectful working environment and form an important part of sustainable corporate governance.

The Integrated Management System (IMS) also describes and regulates the basic organizational structures, processes and responsibilities within the Group.

Responsibility for strategic human resources lies with the People & Organization (P&O) department, which reports directly to the CEO. Global and regional P&O business partners control the relevant HR processes, taking into account segment-specific requirements, while local P&O units and shared service centers ensure operational implementation. In this way, KUKA ensures consistent standards for good working conditions worldwide.

### Collective bargaining coverage and social dialogue

KUKA is subject to collective bargaining agreements in Germany and additional local company agreements. Around 30 percent of our employees worldwide are covered by collective bargaining and collective agreements. In Germany, the share is significantly higher, at around 70 percent. As not all evaluations were available at the time of reporting, estimated values are also included in this information. For employees who are not covered by collective bargaining agreements, pay increases are based on collective bargaining developments in order to ensure consistent and fair compensation structures.

In addition, groupwide target agreements, working time regulations and binding guidelines and codes of conduct apply. These provide a uniform framework for transparent, fair and responsible working conditions and ensure that all employees operate under clearly defined and comprehensible standards.

## Actions

### S1-3 – Actions and resources related to own workforce

KUKA regularly conducts groupwide employee surveys in order to gain a thorough understanding of expectations, needs and potential for improvement within the workforce. For further details, please refer to the chapter on procedures for involving the company workforce and employee representatives in relation to impacts on page 48.

In order to promote professional development and to make the best use of individual strengths, managers create individual development plans together with employees. These support both short- and long-term career goals and create transparency on the steps to achieve goals.

In addition, KUKA implements measures at many sites to strengthen health, well-being and reconcile work and private life. These include flexible working time models, part-time jobs, arrangements to work from home, sabbaticals and collective bargaining models such as “shortened full-time”. In addition, site-specific support options are available, including a daycare center close to the company and holiday care programs.

### Employee development

We see continuous training as a key measure to systematically strengthen our employees’ skills and ensure their long-term employability. Through structured qualification programs, needs-based training programs and transparent development pathways, we promote the ability of our workforce to successfully manage technological, regulatory and market changes. Through our advanced training courses, we systematically strengthen the skills of our employees and promote their professional development. This increases KUKA’s ability to adapt and innovate and also makes an important contribution to reducing risks associated with a shortage of skilled workers, transformation requirements or skills deficits. Our advanced training initiatives are therefore an important element of our social responsibility and a strategic tool for strengthening organizational performance and resilience.

In order to promote the continuous professional and personal development of our employees worldwide, the KUKA Academy offers a comprehensive advanced training program. The wide range of advanced training courses includes both technical and specialist seminars as well as specialized training courses for different company divisions. In addition, formats to strengthen personal, social and intercultural skills promote holistic development. Our offer is also supplemented by international language courses, which we provide globally with a regional focus.

An essential part of our development program is the Global Leadership Circle, which is focused on teaching and developing leadership and management skills, making an important contribution to a strong and future-oriented leadership culture within the company.

In the year under review, we expanded our advanced training program again, in particular by expanding flexible digital learning formats. A total of 58,519 web-based training modules (WBT) have been successfully completed through the KUKA Academy’s diverse e-learning-portfolio.

In Germany, 5,480 employees used the internal advanced training program and participated in 392 events in 2025. This includes our global leadership programs, where 111 participants took part in eight workshops.

### Sustainable mobility

KUKA systematically promotes sustainable employee mobility at its German sites. Since 2023, the company has provided employees at the Augsburg site with a discounted job ticket based on the Deutschland-Ticket introduced in spring 2023. The company grant reduces costs for employees and facilitates access to a comprehensive public transport service. The job ticket supports the reduction of individual passenger car arrivals, while at the same time enabling environmentally friendly mobility outside working hours. The demand from employees at the Augsburg site shows that the offer is very well received.

In addition, KUKA offers a bicycle leasing model for deferred compensation at numerous German locations. This allows employees to purchase bicycles or e-bikes at a low cost and to use them both for commuting and for personal use. The model contributes to promoting active mobility, improving employee health and reducing traffic-related emissions.

**Risk analysis of own division**

Both the Double Materiality Analysis and the results of the annual risk analysis in its own division showed that, particularly in manufacturing companies, good and safe working conditions reduce the risk of accidents and the associated downtime. In addition, equal treatment and equal opportunities can improve the mental and physical health of employees, thereby increasing their satisfaction and commitment.

To identify risks associated with working conditions, we carry out annual risk analyses in accordance with the German Supply Chain Due Diligence Act (LkSG). With the help of the risk analysis, the KUKA identified, evaluated and prioritized the human rights and environmental risks for both its own business area and also the business area of its direct supplier. The analysis serves as a basis for determining effective preventive measures and corrective action. In our own division as well as in our value chain, we see risk factors particularly in occupational health and safety and in protection against health hazards, working conditions and discrimination.

The risk analysis in its own division for the 2025 fiscal year revealed that KUKA as a manufacturing company – particularly at its operational manufacturing sites – has a medium inherent risk in the area of Health & Safety (H&S). Depending on the geographical location of each site, inherent risks were also identified in the areas of discrimination and fair working conditions. However, the likelihood of these risks occurring is estimated to be low due to existing corporate policies, regular training and the provision of personal protective equipment. The risk assessment conducted has shown that there are no material risks related to child labour or forced labour at our sites.

In Switzerland, there were cases of employees working beyond their scheduled hours. As a result, managers underwent additional training, and the process for tracking working hours and ensuring compliance with regulations was further strengthened. If these measures prove ineffective following the evaluation and further incidents occur in the future, a decision will be made regarding the implementation of an additional time-tracking tool. No audits have been conducted in connection with supplier risk or human rights violations.

**Targets and Metrics**

- S1-4** – Targets related to own workforce
- S1-5** – Characteristics of company employees
- S1-6** – Characteristics of non-employees in the company's own workforce
- S1-7** – Collective bargaining coverage and social dialogue
- S1-16** – Incidents of discrimination and other human rights incidents

Our goal is to continuously increase our appeal as an employer. To do so, we are continuing to develop our corporate culture, ensure fair and safe working conditions and promote transparent development opportunities. Together with a strong commitment to diversity and inclusion, we create a working environment that supports the long-term performance and well-being of our employees.

Objectives based on the ESRS criteria have not yet been defined.

**Methodology, assumptions and definitions:**

Data collection and consolidation are carried out via a global IT tool in the area of human resources. This report publishes consolidated data for all global companies at year-end (December 31).

The employees of KUKA Group include all people with permanent and fixed-term contracts who were employed by KUKA Group as of the reporting date on December 31, 2025. Employee numbers are based on headcount and include all employees regardless of their working time model. This does not include temporary workers, student trainees, apprentices, interns, dormant jobs and employees exempted from normal duties.

A distinction is made between temporary and permanent employment. KUKA uses the employment of temporary workers in order to be able to react flexibly to fluctuations in workload capacity, for example. For this reason, external working forces are also employed. This includes, for example, temporary workers. This is an employment model in which the workers are employed by a temporary employment company and are borrowed from KUKA for a defined job. Compensation shall be paid by the temporary employment agency. According to ESRS S1-6, on-call forces are employed by the employer without a guaranteed minimum or a fixed number of hours worked. Employees must be available for work as needed, but the employer is not contractually obliged to offer them a minimum working time or a certain number of working hours per day, week or month. This contract type is not used by KUKA.

Full-time employees at KUKA include all employees with at least 35 hours a week. Part-time employees therefore include employees with less than 35 hours a week.

The turnover rate is calculated by the employees leaving during the year under review in proportion to the average number of employees. Reasons for leaving include termination of workers or employers, withdrawal by mutual consent and retirement or death.

According to the requirements of ESRS S1, employees by country comprise only those countries with more than 50 employees, representing at least 10 percent of the total workforce.

At the time of reporting, we did not have all the evaluations in the presentation of collective bargaining agreements and social dialogue, which is why estimates are included.

**Characteristics of KUKA's employees**

	Dec. 31, 2025	in %	Dec. 31, 2024	in %	absolute change
headcount at the balance sheet date					
<b>Total number of employees</b>	<b>14,619</b>	<b>100.0</b>	<b>14,761</b>	<b>100.0</b>	<b>-142.0</b>
Employees in EMEA	8,089	55.3	8,516	57.7	-427.0
thereof Germany	3,887	26.6	4,275	29.0	-388.0
Employees in America	2,989	20.4	2,942	19.9	47.0
thereof USA	2,583	17.7	2,546	17.2	37.0
Employees in APAC	3,541	24.2	3,303	22.4	238.0
thereof China	2,686	18.4	2,422	16.4	264.0

Employees by contract type, broken down by gender

	Male		Female		Diverse		Not reported		Total	
	number	in %	number	in %	number	in %	number	in %	number	in %
headcount at the balance sheet date										
<b>Total number of employees</b>	<b>11,733</b>	<b>80.3</b>	<b>2,884</b>	<b>19.7</b>	<b>1</b>	<b>0.0</b>	<b>1</b>	<b>0.0</b>	<b>14,619</b>	<b>100.0</b>
Number of employees with permanent contracts	9,773	66.9	2,504	17.1	1	0.0	1	0.0	12,279	84.0
Number of employees with temporary contracts	1,960	13.4	380	2.6	0	0.0	0	0.0	2,340	16.0
Number of permanent employees	11,527	78.8	2,581	17.7	1	0.0	1	0.0	14,110	96.5
Number of temporary employees	206	1.4	303	2.1					509	3.5

As of December 31, 2025, KUKA has 14,619 employees worldwide, recording a moderate decline of 142 people (-1 percent) on the prior year. The overall size of the workforce therefore remains almost stable. The number of employees in EMEA decreased by 5 percent to 427 employees compared to the prior year. Within Germany, the workforce fell by 388 people. This development is linked to a groupwide structural adjustment and measures to increase operational efficiency.

The Americas saw a slight increase in employment of 47 employees (+1.6 percent). Employment figures in the U.S. also increased by 37 people. The APAC region recorded significant workforce growth of 238 employees (+7.2 percent) in the year under review. A significant increase was seen in China, where the number of employees increased

by 264 (+10.9 percent). Growth is related to the strategic strengthening of the region, geared to increasing market demand and further localization of value and supply chains. Personnel development reflects the increasing economic relevance of the Asian market for KUKA.

The gender balance within the global workforce has a high proportion of male employees, which is characteristic of technology- and production-oriented industries. Detailed information is presented in the chapter "Diversity and equal opportunities".

The distribution of permanent and fixed-term contracts shows regional differences in labor market and location-specific conditions. Similarly, the low part-time share outside Europe shows the applicable labor regulations and working time models.

Share of employees in the European Economic Area (EEA) who are covered by employee representation

	Collective bargaining coverage		Social dialogue
	Employees EWR	Employees Non-EWR	Workplace representation (EWR only)
<b>Coverage rate</b>	<b>for countries with &gt; 50 employees representing &gt; 10% of total employees</b>	<b>Estimations for countries &gt; 50 employees representing &gt; 10% of total employees</b>	<b>for countries with &gt; 50 employees representing &gt; 10% of total employees</b>
0 – 19%		USA, China	
20 – 39%			Germany
40 – 59%			
60 – 79%	Germany		
80 – 100%			

The analysis of collective bargaining coverage and employee representation shows significant regional differences between locations in the European Economic Area (EEA) and locations outside the EEA. In Germany, collective bargaining coverage is comparatively high, ranging from 60 percent to 79 percent. This reflects the strong collective bargaining tradition and established social partnership structures in Germany. At the same time, Germany is the only location where, according to the ESRS criteria, there is a formalized workplace representation within the framework of the social dialogue.

Outside the EEA, the U.S. and China have low collective bargaining coverage and fall into the 0 – 19 percent category. This classification reflects the labor market and legal frameworks of the countries, which are typically associated with a low level of collective bargaining. In line with ESRS S1, allocation is based on available values, including estimates, for countries with more than 50 employees, provided they account for more than 10 percent of the global workforce.

Key performance indicators on human rights in the company

	2025
Number of incidents of discrimination at work on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination, including harassment	4
Number of human rights incidents connected to its own workforce identified in the reporting period, excluding those that relate to discrimination	3
Total amount of fines, penalties and compensation for damages recognised during the reporting period in the financial statements for incidents of discrimination and other human rights incidents	0

There were no incidents of serious human rights violations, forced labor, child labor or trafficking in human beings during the fiscal year. In the year under review, four cases of discrimination were reported, with none resulting in fines, penalties or compensation.

The parameters for training and skills development, as well as the parameters for work-life balance, are not yet available, as a transition period was foreseen for this according to the original schedule set out in ESRS Set 1.

## Diversity and equal opportunities

Equal treatment and equal opportunities are fundamental principles of our corporate culture. They have been shown to improve employees' mental and physical health and promote job satisfaction and engagement. An inclusive working environment in which all employees have equal opportunities has a positive impact on cooperation and the working environment.

The diversity of our workforce is a source of creativity and innovation at the company and thus an important business success factor. That is why it is also part of our corporate culture to live and promote diversity. Regardless of social background, gender, age, physical or mental disability, religious beliefs, political opinion or sexual orientation, it is our duty to ensure that KUKA employees are equally valued. Our aim is to create a working environment that is characterized by acceptance and tolerance and is free of prejudice and discrimination. No distinction is made between genders in our compensation system. On the contrary, for us, fairness and equality of all include compensation exclusively on the basis of performance and competence.

At the same time, there is a risk that, despite existing preventive measures and policies, individual violations of common values may occur. Such incidents can affect trust within the workforce and need to be addressed consistently. The consistent implementation of equal treatment and equal opportunities offers an important opportunity: It strengthens employees' commitment and productivity and supports the long-term development of a fair and efficient working environment.

### Policies

#### S1-1 – Policies related to the own workforce

KUKA employs a diverse workforce worldwide and fosters a corporate culture based on appreciation, equality and mutual respect. As a signatory to the Charter of Diversity, a company initiative to promote diversity, we are committed to a working environment that sees diversity as an asset and integrates diversity as an integral part of our business development.

Diversity within the company is governed, among other things, by the corporate policy "Principles of cooperation within KUKA Group" as part of the Corporate Compliance Handbook. Diversity, respect, acceptance and appreciation are therefore firmly integrated into our corporate culture and

diversity aspects are systematically taken into account both in the development of new policies and processes and in the further development of existing structures. In this context, the selection, hiring and promotion of our employees is based solely on their qualifications and skills. This ensures that personnel decisions are made in a transparent, fair and non-discriminatory manner and that all employees have equal opportunities for development and professional progress.

Our diversity principles, which are valid worldwide, underline KUKA's clear attitude toward diversity within the company. The principles include a commitment to an inclusive and respectful working environment that recognizes diversity, consistently excludes discrimination and harassment and ensures equal opportunities in all human resources processes. It also highlights merit-based, non-discriminatory compensation and the obligation of all managers and employees to comply with these principles, the violations of which are punished accordingly. A diversity manager coordinates the relevant issues.

### Actions

#### S1-3 – Actions and resources related to own workforce

Specific measures will be implemented along the talent and succession processes to achieve the groupwide target of 20 percent of women in senior management by 2030. These include, in particular, the integration of diversity KPIs both in the global succession planning process for key positions and in the global talent program in order to systematically and bindingly integrate diversity into all relevant development and decision-making processes. In addition, a Summit Club will be introduced, focused on the structured internal development of potential C-Level successors. For the selection of participants, a binding 50 percent share of women is required in order to make the talent pool more diverse for future top positions specifically and to support the achievement of the goal set.

In order to strengthen our approach to diversity and equality globally, we implement measures across the Group that promote dialogue, involve diverse perspectives and support an inclusive working environment. We see diversity as an important driver of creativity, innovation and the long-term competitiveness of the company.

Our internal networks, which create spaces for exchange, mentoring and division and transnational cooperation, make a significant contribution. They promote personal and professional development, strengthen the visibility of various

employee groups and raise awareness about diversity and equality issues, such as gender issues or the rights of queer employees, through dialogue and information formats.

For example, our in-house networks include orangeWIN (Women in Network), which focuses on the promotion, visibility and development of female talent. Actions such as orangeWIN's activities on International Women's Day also provide visible impetus for equality and awareness-raising in the company.

We also strengthen the diversity of perspectives and the development of our employees through mentoring programs that enable generation- and cross-hierarchical learning. These formats support both individual skills development and an open, appreciative corporate culture.

In addition, KUKA is engaged in regional and cross-company networks to promote external exchange, stimulate new impetus and jointly promote progress in the areas of equality, diversity and personal development.

In addition, regular performance reviews are another important part of our human resources practice. They serve to make individual strengths visible, to identify development needs at an early stage and to support fair, transparent decisions on personnel development. In this way, we promote an objective and opportunity-oriented assessment of employees and create a solid basis for further education, career planning and the targeted promotion of diverse talents.

## Targets and Metrics

### S1-9 – Diversity metrics

We set ourselves the goal of increasing the proportion of women in the Global Leadership Team to 20 percent by 2030, further strengthening equal treatment and equity opportunities. We achieve this by expanding transparent career paths and diversity-oriented succession planning. Our leadership principles are fully integrated into the global performance management system. This ensures that responsible leadership, value-oriented behavior, transparency and a clear focus on collaboration and accountability are binding components of performance evaluation.

#### Methodology, assumptions and definitions:

When it comes to gender distribution at management level, reporting refers to the number of top managers worldwide. The selection is based on a job evaluation and rating system in which each position is assessed against defined factors. From a certain classification onwards, managers are assigned to the senior management level included in this evaluation.

Incidents, complaints and serious consequences relating to human rights are received via the KUKA reporting channels (see Chapter Business Conduct).

### Diversity metrics

Gender distribution (headcount at the balance sheet date)	Dec. 31, 2025	in %	Dec. 31, 2024	in %	absolute change
<b>Total number of employees</b>	<b>14,619</b>	<b>100.0</b>	<b>14,761</b>	<b>100.0</b>	<b>-142.0</b>
male	11,733	80.3	11,804	80.0	-71.0
female	2,884	19.7	2,957	20.0	-73.0
divers	1	0.0	0	0.0	1.0
not reported	1	0.0	0	0.0	1.0

Gender distribution at top management level (headcount at the balance sheet date)	Dec. 31, 2025	in %	Dec. 31, 2024	in %	absolute change
<b>Total number of employees at top management level</b>	<b>99</b>	<b>100.0</b>	<b>129</b>	<b>100.0</b>	<b>-30.0</b>
male	88	88.9	114	88.4	-26.0
female	11	11.1	15	11.6	-4.0
divers					
not reported					

Total number of employees by age (headcount at the balance sheet date)	Dec. 31, 2025	in %	Dec. 31, 2024	in %	absolute change
<b>Total number of employees</b>	<b>14,619</b>	<b>100.0</b>	<b>14,761</b>	<b>100.0</b>	<b>-142.0</b>
< 30 years	2,647	18.1	2,551	17.3	96.0
30 – 50 years	8,569	58.6	8,761	59.4	-192.0
> 50 years	3,403	23.3	3,449	23.4	-46.0

The gender distribution within the overall workforce largely remained stable in the year under review compared to the prior year. As of December 31, 2025, the proportion of female employees was 19.7 percent (2024: 20.0 percent) and the proportion of male employees was 80.3 percent (2024: 80.0 percent). This gender distribution is consistent with the industry-standard structure in technology- and production-oriented companies.

At the end of the year under review, the senior management had 99 employees (2024: 129). The gender distribution remained nearly constant, with female managers at 11.1 percent and male managers at 88.9 percent. The changes in absolute numbers of both genders are due to organizational adjustments in the structure of the senior management. To promote gender equality, KUKA has defined measures to increase the proportion of women in senior management. These measures are part of the groupwide approach to ensuring inclusive talent and succession development and are described in disclosure S1-4 Measures. (Page 56 et seq.).

The age structure of the workforce shows a balanced overall picture with slight shifts compared to the prior year. The share of employees under the age of 30 increased to 18.1 percent (2024: 17.3 percent). Employees aged 30 to 50 continue to be the largest group, whose share fell to 58.6 percent (2024: 59.4 percent). The share of people over 50 remained almost stable at 23.3 percent (2024: 23.4 percent). Overall, the age structure shows a broadly diversified picture across all age segments. These values demonstrate a stable and balanced age distribution, which ensures both the recruitment of young talent and experience in the company. The age structure integrates with the alignment of our HR development, succession and advanced training strategies and supports forward-looking planning for future skills requirements.

## Health and safety

### Policies

#### S1-1 – Policies related to the own workforce

Occupational health and safety are an essential requirement for ensuring that business operations run safely and efficiently in manufacturing companies like KUKA. Appropriate management systems and general awareness of occupational health and safety not only serve to protect the health of employees, but also affect the success of our company.

Through occupational health and safety, we aim to eliminate hazards at our sites, prevent work-related illnesses and avoid accidents. Health and safety at work are regulated in a Group policy. In addition, there are site-specific regulations and safety instructions (SOP), for example on working safely with machinery (equipment safety). At KUKA Group, our employees take personal responsibility for their health and safety at work by carrying out their activities in a safety-conscious manner. Our managers are responsible for compliance with internal policies and statutory regulations on occupational health and safety.

Occupational health and safety are firmly embedded in management systems at KUKA Group's main (production) locations, with certifications in some cases. Of 31 relevant sites,

18 are certified according to the ISO 45001 International Occupational Safety Standard (see table "Management system standards of relevant (production) locations"). The locations are responsible for occupational health and safety. At the Augsburg location, our experts from various departments regularly discuss occupational health and safety and together develop improvement measures.

### Actions

#### S1-3 – Actions and resources related to own workforce

#### Health protection measures

KUKA takes a holistic approach to promote the health, safety and well-being of employees. For this, site-specific prevention and awareness-raising measures are implemented, which support both the strengthening of safety awareness and the continuous development of occupational health management. The design of the measures is based on the local framework conditions and enables employees to be involved as required.

To promote occupational safety and health, information services, training formats and health-related programs are regularly provided that address employees and managers

alike. In addition, support tools and advice are available to strengthen a safe and healthy working environment and promote preventive behavior.

Various templates and checklists, such as the risk assessment sheet, are made available to managers to help them identify hazards in their work areas and prevent accidents. There are also processes and documentation requirements for immediate incident reports. KUKA trains its employees to comply with and improve occupational health and safety.

In addition, groupwide exchange formats are used to enhance synergies between sites, harmonize processes and establish common standards. The global focus in the area of health & safety is continuously being developed to ensure a consistent level of safety and health throughout the Group.

Occupational health management includes both preventive and advisory services and is continuously adapted to new knowledge and needs. Employees are supported by a variety of measures that promote physical and mental health and strengthen a health-conscious work culture. An appreciative approach, open communication and support for the reintegration of ill employees are firmly incorporated in the corporate culture.

## Targets and Metrics

### S1-13 – Health and safety metrics

Occupational health and safety are our top priority. Our goal is to sustainably reduce the number of accidents at work. Through preventive safety measures, regular risk and hazard analyses, systematic training and the continuous development of our safety culture, we raise awareness of potential risks and promote safe workplace behavior.

In addition, we are aiming to reduce the Lost Time Incident Rate (LTIR) permanently. We will achieve this by optimizing our occupational health & safety processes, consistently investigating incidents and deriving effective prevention measures to reduce downtime resulting from accidents in a measurable way. Objectives based on the ESRS criteria have not been defined.

### Methodology, assumptions and definitions

In the accident indicators, a distinction is made between own workers and external company workers. Its own employees include all people with permanent and fixed-term contracts who were employed by KUKA Group as at the reporting date on December 31, 2025.

A temporary external event that results in injury, damage to health or death is referred to as an accident. An event that has the potential to cause injury or damage to health but which does not occur is called a near miss.

Company accidents include all accidents that have occurred on company premises, during business trips, on construction sites or when working from home. Road accidents are excluded. The frequency of accidents refers to all accidents that have resulted in at least one day of lost work. The accident frequency rate is calculated as follows: (number of accidents/total hours worked) × 1,000,000. Total hours worked are expected to be 40 hours per week × 48 weeks × number of employees.

In the 2025 fiscal year, a total of 133 work accidents were recorded in the company's own workforce; 13 work accidents occurred in the case of non-KUKA workers. Deaths due to work-related injuries were not recorded in the year under review. The Lost Time Injury Rate (LTIR) was 4.7. Data on work-related illnesses in the company's own workforce were not yet available for the year under review.

Approximately 50 percent of our employees work at sites that have an ISO45001-certified occupational safety and health management system in place. These are predominantly manufacturing sites that systematically monitor and manage increased risks. The certified management systems involve a significant part of the workforce in structured processes for the identification, assessment and prevention of work-related risks, which supports the continuous improvement of occupational health and safety.

**Health & Safety**

	Unit	2025
Percentage of own workforce covered by ISO 45001	%	49.8%
Number of recordable work-related incidents	number	145
own workforce	number	133
non-employees <sup>1</sup>	number	13
Number of fatalities from work-related incidents	number	0
own workforce	number	0
non-employees <sup>1</sup>	number	0
Lost Time Injury Rate (LTIR) <sup>2</sup>	number/ million hours worked	4.7

<sup>1</sup> Contract workers working on behalf of KUKA

<sup>2</sup> Incidents of own employees with lost time (≥ 1 day)  
 Lost time injury rate = (Number of lost-time incidents/hours worked) × 1,000,000  
 Hours worked = 40 hours per week × 48 weeks × number of employees

## Human rights due diligence obligation

**ESRS S1 and S2 – Own workforce and workers in the value chain**

KUKA is aware of its responsibility for due diligence with regard to human rights. Our goal is to prevent risks associated with human rights or the environment and to minimize or end violations.

We meet this responsibility and take preventive measures both in our own field of business and in our supply chain. If we identify specific risks in our risk analyses, these are evaluated, mitigated in a targeted manner and, if necessary, taken into account in Group risk management. Our principles are guided by the internationally recognized United Nations Guiding Principles on Business and Human Rights, the United Nations Universal Declaration of Human Rights, the core labor standards of the International Labor Organization (ILO), and the OECD Guidelines for Multinational Enterprises.

These standards are an important part of our corporate policy. With our Compliance Management System, our Policy Statement and our internal guidelines, we want to ensure that KUKA does not cause, allow or participate in any negative impacts on human rights through its business activities. To

this end, our corporate compliance program and guidelines are regularly reviewed and updated as necessary. If violations are identified or reported, appropriate corrective measures must be initiated.

To prevent violations in our supply chain, we have defined specific requirements for a risk management system in a corporate policy for the purchasing departments around the world. This includes carrying out an annual and, if necessary, ad hoc risk analysis, which also serves as a preventive measure. We use risk analyses to identify and evaluate risks with the aim of preventing or minimizing them. Based on the results of the risk analysis, KUKA takes (additional) preventive measures to avoid and prevent human rights risks in their own business area and at their direct suppliers. In our global value chain, risks may arise that are directly or indirectly related to our business activities and could have a negative impact on people and the environment. That is why we expect our suppliers, system integrators and distributors to commit to respecting human rights and to comply with appropriate due diligence processes. We have summarized the expectations we have of our business partners in the “Code of Conduct for Business Partners”. New suppliers are subject to a segment-specific onboarding process. Beyond this, we either request further details via specially developed questionnaires or use an online platform for this purpose. If any anomalies are identified via this information, or as part

of our annual risk analysis, we take corrective steps. This includes dedicated exchanges or on-site supplier audits. The experience thus acquired will be incorporated into our risk analyses in order to obtain a clearer focus on the risks in our supply chain. In the event of acute risks or violations, we will initiate appropriate action by the responsible departments or with the support of the Human Rights Committee, depending on the risk assessment. Their progress will be monitored in the Human Rights Committee until successful mitigation or remediation is established and reported internally.


Internally, we make our employees aware of the necessity to comply with human rights principles in their operational activities through regular compliance training. The training measures are offered in different formats. These include computer-supported learning methods (e-learning) and worldwide classroom training on selected topics as required on specific occasions. Beyond this, specialist departments received custom-tailored training on human rights. For example, the worldwide purchasing departments were trained on the Supply Chain Management policy.

The specialist departments in the segments are responsible for maintaining and complying with the due diligence obligations. Furthermore, KUKA has set up a Human Rights Committee in which each segment is represented by at least one Human Rights Officer. The Human Rights Officers are the contact persons for internal and external stakeholders

regarding human rights issues within their segment. Together with one representative each from Risk Management, Diversity and Corporate Sustainability, the Human Rights Officers form the Human Rights Committee. Among other things, the committee is responsible for monitoring compliance and meets at least once a year. Overall responsibility for due diligence relating to human rights and the environment lies with the Management Board of KUKA SE & Co. KGaA.

For KUKA, appropriate and effective complaints management is an important part of our due diligence processes. Violations or suspected violations can be reported to KUKA – and remedial action demanded – via the Compliance complaints procedure. Various communication channels are available to the stakeholder groups for this purpose. Our stakeholders can either contact a Compliance Officer or report their concerns anonymously in ticket form via a web-based platform, and free of charge by telephone from 140 countries, or to an ombudsman who is not employed by the company and is thus independent. Employees also have the option of contacting their supervisor or the HR department.

Further details can be found in our Policy Statement on Respect for and Protection of Human Rights and on our website.



# Workers in the value chain

- ▶ Material impacts, risks and opportunities
- ▶ Policies
- ▶ Procedures for involving workers in the value chain
- ▶ Actions
- ▶ Targets and Metrics

## Material impacts, risks and opportunities

### S2 SBM-3 – Material impacts, risks and opportunities

Workers in the value chain	Poor working conditions – such as inadequate health and safety protection and excessive workloads due to persistently long working hours – increase the risk of workplace accidents and lead to mental and physical health problems for employees.	Negative
	If workers' rights are violated through unequal treatment, discrimination, and inadequate occupational safety, increasing workplace accidents and a lack of employee engagement can jeopardize the company's success.	Risk

In the value chain, poor working conditions pose a significant risk to the health and safety of workers. In particular, the inadequate protection in the area of health and occupational safety and the overloading caused by permanently long working hours increase the likelihood of accidents at work. These burdens have a negative impact on employees not only physically but also psychologically. Furthermore, violating fundamental workers' rights, for example through unequal treatment, discrimination or lack of occupational health and

safety, increases not only the risk of damage to health and accidents at work, but also employee dissatisfaction and lack of commitment. This can reduce productivity and innovative strength in the long term and thus jeopardizes the long-term success of the company.

## Policies

### S2-1 – Policies related to workers in the value chain

Globally oriented supply chain management based on the principles of sustainability is a significant success factor for KUKA. This includes identifying and mitigating the consequences for the economy, the environment and society, as well as for the Company and its employees. After all, minimizing quality-related, environmental and social risks among suppliers increases the resilience of the supply chain. This has a direct impact on our customers' satisfaction.

Basic and uniform rules of conduct apply worldwide to cooperation within the company and with our business partners. These are summarized in a Code of Conduct and in our Corporate Compliance Manual. We also adhere to various group-wide and segment-specific policies, such as the UK Modern Slavery Act Transparency Statement. With the annual risk analysis, we identify risks in our supply chain, review our preventive measures and implement further measures to drive improvements. For further details, please refer to the chapter on human rights due diligence on page 61 et seq.

## Procedures for involving workers in the value chain

**S2-2** – Engagement with workers in the value chain, existence of channels for workers in the value chain, and approaches to remedy

KUKA has more than 10,000 suppliers worldwide. The selection is made at segment level based on the different business models within the Group. We remain in close contact with our suppliers. After all, the impact that our supply chain has on our own products and solutions grows in direct proportion to the increase in the quantity of outsourced products and services. Depending on the division, the scale of the impact felt at KUKA can be significant. These include, for example, suppliers with high purchase volumes, those that provide critical goods or services, or suppliers operating in high-risk regions or industries.

The annual risk analysis conducted to identify and mitigate potential risks in our supply chain plays a key role in helping us meet our human rights due diligence obligations. In our own business area as well as in our value chain, we see risk factors particularly in occupational health and safety and in protection against health hazards, working conditions and discrimination. The following groups of people in particular could be at risk along our global supply and value chains:

- » Our own employees worldwide
- » Employees of business partners, particularly in our supply chain
- » Groups of people with an indirect link to our supply chain (e.g. local communities such as residents near our locations)

We expect our strategically important suppliers, system integrators and distributors to adhere to fundamental ethical, health and safety standards. We have summarized these in the KUKA Code of Conduct for Business Partners.

Our aim is to identify potential impacts on workers in the supply chain at an early stage, implement appropriate corrective measures, and ensure responsible collaboration with our business partners.

For details on reporting channels for workers in the supply chain and on measures to address these issues, please refer to the chapter on human rights due diligence on page 61 et seq.

## Actions

**S2-3** – Actions and resources related to workers in the value chain

We meet our human rights due diligence obligations throughout the upstream and downstream value chain by implementing measures to improve working conditions. We expect our suppliers, system integrators, and distributors to commit to upholding human rights and to adhere to appropriate due diligence processes, and we require them to provide, as a preventive measure, confirmation of their compliance with the KUKA Code of Conduct for Business Partners or an equivalent code.

The systematic integration of sustainability and compliance into operational processes is continuously being driven forward in supply chain management. We can use the supplier portal or the online platform to check the basic requirements during the registration and qualification process of a new supplier.

For further details, please refer to the chapter on human rights due diligence on page 61 et seq.

We are aware that despite all of the supplier management measures, the value chain is still exposed to human rights risks. Even proven processes and management systems

cannot fully cover all risks. By increasing the transparency of our value chain, we can minimize risks. For this reason, we identify risks, derive preventive measures and improve our supply chain management.

### Product safety measures

KUKA places high demands on the safety of its products and systems throughout the entire lifecycle – from development to delivery and operation at the customer’s premises. Compliance with relevant legal requirements, technical standards and internal guidelines is a key part of our product-compliance approach. Responsibilities, processes and requirements for ensuring product safety are clearly defined throughout the Group in the KUKA Product Safety Guidelines and are being continuously developed. The policy is managed by the central Product Compliance department, which reports to the head of the Legal department. Customers learn how to work safely with the robots and program them at our KUKA College. Responsibility for product safety lies with the management of the segments.

As early as the development phase of new products, risks are systematically identified and measures are implemented to minimize potential operator errors or safety risks. Internal audit processes and, where necessary, external evaluation bodies support the assurance of product conformity. Our robots and systems comply with the applicable legal requirements and technical standards. These include, for example,

the EU Machinery Directive 2006/42/EC as well as EN 528, EN 619 and the EN ISO 10218 series. We confirm product conformity via the CE marking or country-specific authorizations and certificates from third parties – for example, NRTL/CSA in North America. We ensure compliance with the requirements internally as part of product development and project implementation and, where necessary and appropriate, involve external bodies in the conformity assessment.

Since our products are often used in customer-specific systems, we remain in close contact with our customers even after delivery. Possible safety-relevant observations are recorded, evaluated and, if necessary, forwarded to the relevant internal bodies via service processes. There are defined processes for identified risks that ensure a timely and responsible response.

At the same time, we promote the safe use of our products through training and qualification programs tailored to the specific target group. In 2025, we trained more than 509 employees on product safety and technical safety regulations in 16 sessions. In addition, internal guidelines and systematic assessment procedures support the implementation of safety requirements in design, development and implementation.

Through continuous market monitoring, evaluation of empirical values and participation in relevant standardization and specialist bodies, we continuously improve the safety-relevant characteristics of our products and prepare them early for future regulatory and technical requirements.

### Risk management in the supply chain

Our holistic corporate risk management approach to sustainable procurement is coordinated centrally and implemented on a segment-specific basis. The goal of the risk management process is to obtain a comprehensive overview of the risks in the supply chain. Regular communication and the establishment of good relationships with our suppliers are of decisive importance when it comes to maintaining a resilient and compliant supply chain. The KUKA risk management system is based on the risk management cycle, which requires systematic, consistent and structured risk identification, assessment, treatment and reporting. In each segment, a Supply Chain Risk Manager ensures the risk management process for the supply chain. This person collects and aggregates the relevant risk information and ensures the annual risk assessment and risk reporting in accordance with the requirements of the German Supply Chain Due Diligence Act.

### Risk analysis

The risk analysis is carried out at least once a year and involves several steps:

- » Step 1: Abstract risk analysis taking country- and sector-specific risks into account
- » Step 2: Concrete risk analysis
- » Step 3: Weighting and prioritizing risks
- » Step 4: Assignment of existing preventive measures

We have identified the risk factors of occupational health and safety, discrimination and fair working conditions as inherent industrial risks along our value chain. There is an increased risk of accidents at work particularly in manufacturing companies. In addition, the complexity of the products, the diversity of our services and the international focus can increase the potential impact of an accident.

However, due to groupwide policies, regular training and the use of personal protective equipment, the probability of such events occurring is low. Violations in the area of discrimination, for example on grounds of gender or origin, as well as violations of fair working conditions cannot be completely excluded, despite comprehensive preventive measures. As part of our analysis and mitigation efforts under the German

Supply Chain Due Diligence Act (LkSG), we are continuously working to further strengthen our preventative measures and minimize potential risks.

The global risk analysis for the 2025 fiscal year did not identify any specific risks or indications of violations in our supply chain. An event-related risk analysis was not required as there was no information on acute risks.

Increased risk assessments resulted mainly from information gaps on the part of individual suppliers. These suppliers will be contacted gradually to obtain the missing information. Once the relevant information is available, a new risk assessment is carried out as part of the annual risk analysis.

### Preventive measures

In addition to the risk analysis described above, preventive measures are in place, to establish basic requirements for minimum standards and norms within our global supply chain network. For this, the Code of Conduct for Business Partners is aligned with KUKA's corporate values and includes, among other things, key provisions on the safeguarding of human rights (including fair working conditions), as well as environmental protection, product quality and safety,

data protection, and information security. Other essential components include compliance with and dissemination of the contents of the Code of Conduct by suppliers to their subcontractors. Alternatively, we also accept an equivalent company code from the supplier. If a high country or industry risk has been identified, confirmation is mandatory.

KUKA trained the responsible employees in the respective segments on the meaning, scope and implementation of the defined core contents of the Code of Conduct for Suppliers. Especially in Strategic Purchasing employees are made aware at an early stage of the importance of ecological and human rights due diligence at KUKA. Please also refer to the chapter on human rights due diligence.

As part of the supplier qualification process, relevant certifications and proof of quality and environmental management are requested in advance. An on-site audit is also carried out for specific suppliers. In addition to content-related focal points such as quality, costs, delivery capability or process reliability, compliance issues are also addressed. Additional audits can be carried out if critical performance metrics suggest that these are necessary.

### Further development of suppliers

Continuous improvement of the supply chain with regard to process optimization and quality is carried out in close cooperation with quality, environmental and energy experts. Findings from audits, such as corrective and preventive actions, are systematically analyzed and processed. The Supplier Quality Team continuously audits the selected suppliers with clearly defined priorities and defined cycles.

### Targets and Metrics

#### S2-4 – Metrics related to workers in the value chain

Our goal is to systematically develop our global supplier network in line with ESRS requirements, in particular with regard to responsible procurement, risk prevention and respect for human rights. For this, we strengthen our due diligence processes, perform regular risk and materiality analyses along the supply chain and establish binding expectations for environmental, social and governance standards. Our ambition is to establish a more resilient, transparent and sustainable supplier network. Where appropriate, we also involve employees of suppliers and works council members in relevant measures and effectiveness reviews.

After all, the consequences of geopolitical conflicts, the Covid-19 pandemic and natural disasters have shown just how volatile supply chains are and the impact they have on corporate resilience. Effective risk management is crucial in order to be able to react to the changes. We actively demand these from our suppliers and take a risk-based approach. As a preventive measure, we require our relevant suppliers, as well as our system partners and distributors, to confirm their compliance with the KUKA Code of Conduct for Business Partners or an equivalent code. Our goal is for 100 percent of all relevant suppliers, system integrators, and distributors to

confirm compliance with ethics, environmental, health, and safety standards. We request confirmation from the remaining suppliers if an increased risk has been identified. This objective supports our commitment to minimizing negative impacts throughout the supply chain, identifying risks at an early stage and promoting continuous improvement.

At the time the report was published, a complete analysis of how many suppliers had confirmed compliance with the Code of Conduct for Business Partners was not yet available for all segments.



# Business Conduct

- ▶ Material impacts, risks and opportunities
- ▶ Policies
- ▶ Actions
- ▶ Targets and Metrics

## Material impacts, risks and opportunities

### G1 SBM-3 – Material impacts, risks and opportunities

Business Conduct	Our corporate culture is based on shared values. If employees are not made aware of their individual responsibilities and the importance of acting with integrity, legal violations may occur.	Negative
	A values-based corporate culture fosters collaboration and responsible behavior. This has a positive effect on employee engagement, which significantly contributes to the company's success.	Chance
Corruption and Bribery	Corruption and bribery exacerbate social injustice and inequality, and increase the economic instability of individuals and communities.	Negative
	Cases of bribery damage trust with business partners, customers, and authorities. This can lead to exclusion from contract awards and cause financial losses.	Risk

A value-based corporate culture forms the basis for integrity and responsible collaboration within the company. Without appropriate awareness-raising and clear expectations for individual action by employees, there is a risk that legal requirements will not be met. This can have a negative impact on the company as well as internal and external stakeholders.

At the same time, a real focus on values represents an important opportunity: It strengthens employees' commitment, promotes cooperation based on trust and therefore significantly supports long-term company success.

Corruption and bribery are among the most serious forms of misconduct. They can exacerbate social injustice and inequality and contribute to the economic destabilization of communities. Corruption cases also threaten the trust of business partners, customers and authorities. Reputational damage, exclusion of contracts and financial losses are potential risks arising from such violations.

Given the above, an effective compliance management system is essential to prevent misconduct, minimize risks and ensure business integrity.

## Policies

### G1-1 – Policies related to business conduct

The world of work has undergone fundamental change. The way we recognize and take into account the needs and values of both our employees and the people we want to attract is the key to our success and future growth. The core elements of our business activities include complying with applicable laws at all times and in all places and always respecting basic ethical values. The Corporate Compliance Manual contains Group policies. These regulate how employees should behave in certain situations and in relation to certain laws and issues. For example, there are Group policies on topics such as fair competition, prohibition of cartel arrangements, corruption and bribery, information/IT security and data protection. In addition, processes for trade compliance (with a focus on foreign trade law and export controls) and product compliance (compliance with technical standards and product monitoring/liability) have been established and are closely monitored.

Regardless of which country or business area our employees work in, our working environment has a major impact on our performance, job satisfaction, innovation, employee retention, collaboration and our ability to create value for our customers. We know that a culture characterized by clear

expectations and genuine care creates an environment where employees feel connected and empowered to contribute and make a difference.

For this reason, we have jointly reformulated and communicated the KUKA Values. They define who we are as a company and what we stand for. Our values serve as a compass that guides us in our daily actions and ensures that we move in the same direction across different segments and areas.

While our values represent our fundamental shared convictions, we use our leadership principles to demonstrate in concrete terms how decisions are made, the principles on which collaboration is based and how challenges are overcome. They are the basis for consistent and transparent conduct. Our managers have a responsibility to set a good example and send clear signals. In this way, they make a significant contribution to putting our values into practice and creating trust.

## KUKA VALUES



Even though our market environment is subject to dynamic changes worldwide, our fundamental ethical standards and the associated internal rules remain unchanged. As a foundation for our business activities, we have anchored our core values in policies. They are included in our Corporate Compliance Program and thus an integral part of our daily business decisions.

Our core values (“Key compliance principles”) are:

- » Ethical principles are a core element of our business activities
- » Laws and regulations must be complied with, as must our core values and internal policies
- » A working environment in which all employees are appreciated and receive equal treatment forms the basis for good cooperation
- » Transparency in decision-making processes and a high degree of integrity are what set us apart
- » The health and safety of employees in the workplace is a priority for us

Our values and leadership principles are part of the global performance management process. This means that part of the compensation is also dependent on conduct that is in line with our values and principles. This gives them a high level of visibility and makes them central to global talent management. This forms the basis for structured succession planning when filling key positions in the Company worldwide. Individual development plans as well as specific measures for the personal and professional skills profile are drawn up with all new recruits.

### Anti-corruption and anti-bribery structures

The Compliance department is located in the portfolio of the CEO of KUKA SE & Co. KGaA. The Chief Compliance Officer is responsible for the Corporate Compliance Program and its operational implementation. Moreover, the senior management levels are involved in the operational implementation as part of the tone from the top; this responsibility devolves to all management levels. We have established various processes and measures in order to implement compliance together with all employees and external partners. Together, these elements form our Compliance Management System (CMS).

The Management Board is responsible for the Corporate Compliance program established in 2008. Each compliance corporate policy is in turn an integral part of this program and

applies globally to KUKA Group. The policies describe in detail how employees are to behave in certain problem situations or other situations in terms of business practices with integrity.

These include the Group-wide Whistleblower Policy, which, as part of the governance system for responsible corporate management, describes the available reporting channels for compliance concerns and sets out the principles for their effective use. Employees are encouraged to report actual or suspected violations, either through existing internal communication channels or through confidential compliance channels. The Policy ensures that all reports are investigated promptly, thoroughly and with appropriate professional expertise. It also guarantees that whistleblowers are protected from discrimination and retaliation and that their identities remain confidential, thereby contributing to integrity, legal compliance and responsible business conduct throughout the company.

The content of the Corporate Compliance Program – which is also the foundation of the CMS – is laid out in our Corporate Compliance Manual. This includes the most important points of contact as well as the 15 compliance-specific corporate policies which define the rules of conduct, cooperation, personal commitment and framework for KUKA's business operations.

The Compliance Manual constitutes the basis of the CMS. It is available to all employees via the company-wide intranet and is accessible to the public on the company's website. The Compliance Manual is revised as necessary to adapt it to current requirements. In 2025, we again reviewed all corporate compliance policies to ensure they were up to date.

Another foundation for the CMS at KUKA is an internal database in which compliance inquiries and issues are systematically recorded. It is regularly evaluated in order to draw conclusions on the effectiveness and need for adaptation of the CMS.

Compliance cases with corresponding relevance are regularly reported to the Management Board of KUKA SE & Co. KGaA. In addition, the members of the Audit Committee and the Supervisory Board plenary were informed of relevant compliance developments during four meetings.



## Online and classroom training

In order to train employees in compliance issues, training measures are an inherent feature of the Compliance Management System (CMS). They are provided in various formats. These include computer-supported learning methods (e-learning) and worldwide classroom training on selected topics as required on specific occasions, as was the case in the year under review. Participation in “Corporate Compliance” e-learning is mandatory for all employees and is confirmed with a certificate after successful completion. Both new and existing employees are invited to take part in the e-learning at regular intervals. In various places, the e-learning contains information on corruption and bribery as well as conflicts of interest. These are divided into the modules “Anti-corruption”, “Conflicts of interest” and “Gifts and hospitality” and contain, among other things, content on the following topic blocks:

- » Recognizing and preventing corruption, bribery and conflicts of interest
- » Clear guidance on desired behavior in the form of check-lists to avoid corruption and bribery
- » Dealing with grants for officials and elected officials
- » Possible consequences for violations and clarification that KUKA will not shy away from sanctions
- » Exercises based on everyday work examples at KUKA, putting theory into practice

- » Cross-module information about the whistleblower system
- » Final test that must be successfully completed to meet the qualification requirements

Every employee receives an annual request to refresh their compliance knowledge. If refreshers are not completed, reminders are sent at defined intervals. If training needs aren't met, it is escalated to the manager.

Training takes approximately 35 minutes on average. Roles that are particularly vulnerable to corruption and bribery receive additional training tailored to their workspace. This may be the case, for example, for employees in sales or with other extensive customer contact. ESG training tailored to purchasing departments is not currently offered.

E-learning programs are used to teach the key compliance principles (“compliance core values”) as well as fundamental compliance skills and codes of conduct. Available in eleven languages, the program has a modular format and is geared to specific target groups. E-learning is tailored to the needs of both our industry and those of KUKA Group. This way, employees can find themselves better in terms of content and recognize the relevance and importance. This strengthens acceptance and promotes awareness of corporate compliance among the workforce. We are also planning to expand e-learning and other electronic training methods in the future.

For employees who are unable to take part in the e-learning program, such as employees in the areas of production and logistics, a standard training document was developed for classroom training. The content and language were adapted to the requirements of the target group. It serves as the basis for classroom training at our sites around the world and was rolled out in the year under review in manufacturing sites in the USA, Mexico, Romania and the UK. Participation in the annual classroom training and corporate compliance e-learning is recorded in the KUKA Learning Management System.

E-learning is mandatory for all employees and includes the Management Board. The Supervisory Board is regularly trained on compliance and/or governance-relevant topics. For information on control and monitoring functions, please refer to the chapter on risk management and internal controls in the sustainability report on page 9 et seq.

## Targets and Metrics

**G1-3** – Targets related to business conduct

**G1-4** – Metrics related to corruption and bribery

KUKA's goal is to continuously raise awareness of corporate compliance. Through ongoing awareness raising, transparent communication and targeted formats, the importance of compliant action is highlighted and the integrity culture throughout the Group is further strengthened. The aim is to foster a working environment in which responsibility, trust and ethical behavior are the norm.

In order to strengthen a culture of integrity, KUKA sets itself the goal of integrating compliance as an integral part of daily activities. A key focus is on the regular delivery of mandatory compliance training for all employees, with the aim of achieving a 100 percent participation rate across the Group (except those employees who were temporarily absent or who left the company in the year under review). The aim of this comprehensive qualification is to ensure that all employees develop a common understanding of legal requirements, internal policies and integrity.

The Group-wide participation rate in compliance training was 91.9 percent\* in 2025.

\* This excludes employees who were temporarily absent from the company due to, for example, parental leave or who left the company in the year under review.

	<b>2025</b>
number of convictions and sanctions for violation of anti-corruption and anti-bribery	0
total amount of fines, for violation of anti-corruption and anti-bribery laws (in €)	0



# Additional disclosure obligations

- ▶ List of disclosure requirements, based on the results of the double materiality analysis
- ▶ List of datapoints that derive from other EU legislation (ESRS 2)

## List of disclosure requirements, based on the results of the double materiality analysis

ESRS Standard	ESRS Identification	Reference to sustainability report section
BP-1	Basics for preparation of the sustainability statement	Basics
BP-2	Specific information if the undertaking uses phasing-in options	Basics
ESRS 2 GOV-1	The role of the administrative, management, and supervisory bodies in relation to sustainability	Sustainability governance
ESRS 2 GOV-2	Integration of sustainability-related performance into incentive schemes	Sustainability governance
ESRS 2 GOV-3	Statement on due diligence	Statement on due diligence
ESRS 2 GOV-4	Risk management and internal controls over sustainability reporting	Risk management and internal controls over sustainability reporting
SBM-1	Strategy, business model, and value chain	Strategy, business model, and value chain
SBM-2	Interests and views of stakeholders	Interests and views of stakeholders
SBM-3	Interaction of material impacts, risks, and opportunities with strategy and business model	Materiality analysis
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Materiality analysis
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	This table
<b>E1</b>	<b>Climate change</b>	
E1-1	Transition plan for climate change mitigation	Transition plan
SBM-3	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Material impacts, risks and opportunities
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Materiality analysis
E1-2	Identification of climate-related risks and scenario analysis	Risk management/Scenario analysis
E1-3	Resilience in relation to climate change	Risk management/Scenario analysis
E1-4	Policies related to climate change mitigation and adaptation	Climate change -> Policies
E1-5	Actions and resources related to the climate strategies	Climate change -> Transformation measures
E1-6	Targets related to climate change	Climate change -> Targets
E1-7	Energy consumption and mix	Climate change -> Energy consumption and energy mix
E1-8	Gross Scope 1, 2, 3 GHG emissions	Climate change -> Greenhouse gas emissions
E1-9	GHG removals and GHG mitigation projects financed through carbon credits	Climate change -> Greenhouse gas emissions

ESRS Standard	ESRS Identification	Reference to sustainability report section
E1-10	Internal carbon pricing	Climate change -> Greenhouse gas emissions
<b>E2</b>	<b>Environmental pollution</b>	No disclosure due to immateriality
<b>E3</b>	<b>Water</b>	No disclosure due to immateriality
<b>E4</b>	<b>Biodiversity and ecosystems</b>	No disclosure due to immateriality
<b>E5</b>	<b>Resource use and circular economy</b>	
E5-1	Policies related to resource use and circular economy	Circular Economy -> Policies
E5-2	Measures and resources related to resource use and circular economy	Circular Economy -> Actions
E5-3	Targets related to resource use and circular economy	Circular Economy -> Targets and Metrics
E5-4	Resource inflows	Circular Economy -> Targets and Metrics -> Resource inflows
E5-5	Resource outflows	Circular Economy -> Targets and Metrics -> Resource outflows
<b>S1</b>	<b>Own workforce</b>	
S1-1	Policies related to the own workforce	Own workforce -> Workforce in the company -> Policies
S1-2	Engagement with own workers and worker representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Own workforce -> Workforce in the company -> Procedures for involving own workers and employee representatives
S1-3	Actions and resources related to the own workforce	Own workforce -> Workforce in the company -> Actions
S1-4	Targets related to the own workforce	Own workforce -> Workforce in the company -> Targets and Metrics
S1-5	Characteristics of the undertaking's employees	Own workforce -> Workforce in the company -> Targets and Metrics
S1-6	Characteristics of non-employees in the undertaking's own workforce	Own workforce -> Workforce in the company -> Targets and Metrics
S1-7	Collective bargaining coverage and social dialogue	Own workforce -> Workforce in the company -> Targets and Metrics
S1-8	Diversity metrics	Own workforce -> Diversity and equal opportunities -> Targets and Metrics

ESRS Standard	ESRS Identification	Reference to sustainability report section
S1-9	Adequate wages	No disclosure due to immateriality
S1-10	Social protection	No disclosure due to immateriality
S1-11	Persons with disabilities	No disclosure due to immateriality
S1-12	Training and skills development metrics	No disclosure
S1-13	Health and safety metrics	Own workforce -> Health and safety -> Policies
S1-14	Work-life balance metrics	No disclosure
S1-15	Remuneration metrics	No disclosure due to immateriality
S1-16	Incidents of discrimination and other human rights incidents	Own workforce -> Workforce in the company -> Targets and Metrics
<b>S2</b>	<b>Workers in the value chain</b>	
S2-1	Policies related to workers in the value chain	Workers in the value chain -> Policies
S2-2	Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	Workers in the value chain -> Procedures for engagement with workers in the value chain
S2-3	Actions and resources related to workers in the value chain	Workers in the value chain -> Actions
S2-4	Targets related to workers in the value chain	Workers in the value chain -> Targets and Metrics
<b>S3</b>	<b>Affected communities</b>	No disclosure due to immateriality
<b>S4</b>	<b>Consumers and end-users</b>	No disclosure due to immateriality
<b>G1</b>	<b>Business Conduct</b>	
G1-1	Policies related to business conduct	Business Conduct -> Policies
G1-2	Actions related to business conduct	Business Conduct -> Actions
G1-3	Targets related to business conduct	Business Conduct -> Targets and Metrics
G1-4	Metrics related to corruption or bribery	Business Conduct -> Targets and Metrics
G1-5	Metrics related to political influence, including lobbying activities	No disclosure due to immateriality
G1-6	Metrics related to payment practices	No disclosure due to immateriality

## List of datapoints that derive from other EU legislation (ESRS 2)

ESRS Standard	Datapoint	ESRS identification	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1	12a	Percentage of board members who are independent	-	-	x	-	Sustainability governance
ESRS 2 GOV-3	16	Statement on Due Diligence	x	-	-	-	Due Diligence Statement
ESRS 2 SBM-1	20d i	Involvement in activities related to fossil fuels	x	x	x	-	not reported
ESRS 2 SBM-1	20d ii	Involvement in activities related to chemical production	x	-	x	-	not reported
ESRS 2 SBM-1	20d iii	Involvement in activities related to controversial weapons	x	-	x	-	not reported
ESRS 2 SBM-1	20d iv	Involvement in activities related to the cultivation and production of tobacco	-	-	x	-	not reported
ESRS E1-1	11	Transition plan for climate change mitigation	-	-	-	x	Transition plan
ESRS E1-6	23	GHG emission reduction targets	x	x	x	-	Climate change -> Targets
ESRS E1-7	26	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x	-	-	-	Climate change -> Energy consumption and energy mix
ESRS E1-7	25	Energy consumption and mix	-	-	-	-	Climate change -> Energy consumption and energy mix
ESRS E1-8	29	Gross Scope 1, 2, 3 GHG emissions	x	x	x	-	Greenhouse gas emissions
ESRS E1-9	32	GHG removals and carbon credits	-	-	-	x	Greenhouse gas emissions
ESRS E1-11		Exposure of the benchmark portfolio to climate-related physical risks	-	-	x	-	not fulfilled
ESRS E1-11	39c	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	-	x	-	-	not fulfilled
ESRS E1-11	38a 39a	Degree of exposure of the portfolio to climate-related opportunities	-	-	x	-	not fulfilled
ESRS E2-4		Amount of material pollutants emitted to air, water and soil	x	-	-	-	not significant
ESRS E3-1		Water-related policies	x	-	-	-	not significant
ESRS E3-1		Policy covering areas with water stress	x	-	-	-	not significant

ESRS Standard	Datapoint	ESRS identification	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E3-4		Total water recycled and reused	x	-	-	-	not significant
ESRS E4-5		Activities negatively affecting biodiversity sensitive areas	x	-	-	-	not significant
ESRS E4-2		Policy covering sites in or near biodiversity sensitive areas	x	-	-	-	not significant
ESRS E5-5	17	Hazardous waste and radioactive waste	x	-	-	-	Circular Economy -> Targets and Metrics
ESRS 2 IRO-2	37f	Risk of incidents of forced labour	x	-	-	-	Workforce in the company -> Actions -> Risk analysis of own division, Materiality analysis
ESRS 2 IRO-2	37f	Risk of incidents of child labour	x	-	-	-	Workforce in the company-> Actions -> Risk analysis of own division, Materiality analysis
ESRS 2 GDR-P	43	Human rights policy commitments	x	-	-	-	Materiality analysis, Own workforce -> Human rights due diligence obligation
ESRS S1-1	10	Processes and measures for preventing trafficking in human beings	x	-	-	-	Materiality analysis, Own workforce -> Human rights due diligence obligation
ESRS S1-1	10	Occupational risk prevention policy or management system	x	-	-	-	Own workforce -> Health and safety
ESRS S1-2	13	Grievance mechanism, including employee related matters	x	-	-	-	Business Conduct -> Actions
ESRS S1-13	36c	Rate of work-related accidents	x	-	x	-	Own workforce -> Health and safety -> Policies -> Targets and Metrics
ESRS S1-13	36e	Number of days lost to injuries, accidents, illness	x	-	-	-	Own workforce -> Health and safety -> Policies -> Targets and Metrics
ESRS S1-15	40a	Unadjusted gender pay gap	x	-	x	-	not significant
ESRS S1-15	40b	Annual total remuneration ration	x	-	-	-	not significant
ESRS S1-16	42a	Incidents of discrimination	x	-	-	-	Own workforce -> Workforce in the company -> Targets and Metrics
ESRS S1-16	42b	Human rights incidents	x	-	x	-	Own workforce -> Workforce in the company -> Targets and Metrics
ESRS S2-1	10	Processes and measures for preventing trafficking in human beings	x	-	-	-	Materiality analysis. Own workforce -> Human rights due diligence obligation, Workers in the value chain -> Actions
ESRS S2-1	11	Code of Conduct	x	-	-	-	Materiality analysis
ESRS S2-3	14	Human rights incidents	-	-	x	-	Workers in the value chain -> Actions
ESRS S3-2	12	Grievance mechanism	x	-	x	-	not significant
ESRS S3-3	16	Human rights incidents	x	-	-	-	not significant

ESRS Standard	Datapoint	ESRS identification	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S4-2	10	Grievance mechanism	x	-	-	-	not significant
ESRS S4-3	14	Human rights incidents	x	-	x	-	not significant
ESRS G1-1	6a	Policies consistent with United Nations Convention against Corruption	x	-	-	-	Business Conduct -> Policies
ESRS G1-1	6b	Protection of whistle-blowers	x	-	-	-	Business Conduct -> Policies -> Anti-corruption and anti-bribery structures
ESRS G1-2	8b	Actions to address breaches of Standards of anti-corruption and anti-bribery	x	-	-	-	Business Conduct -> Actions
ESRS G1-4	11	Convictions and Fines for violation of anti-corruption and anti-bribery laws	x	-	x	-	Business Conduct -> Targets and Metrics

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### **Forward-looking statements**

The Sustainability Report contains forward-looking statements on expected developments. These statements are based on current assessments and are naturally subject to risks and uncertainties. Actual results may differ from these statements.

The key performance indicators contained in the report have been rounded in accordance with standard commercial practice. In individual cases, it is therefore possible that figures in this report do not add up exactly to the total stated and that percentages do not precisely correspond to the values indicated.

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