GRI index of the Komax Group

2025 reporting year

Statement of use	The Komax Group reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025. The GRI Index provides an overview of all ESG-relevant information on the Komax Group and where it can be found.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None
Legend (chapter in Annual Report 2025)	MR: Management Report; ESG: ESG Report; CG: Corporate Governance; CR: Compensation Report; FR: Financial Report; WEB: Website

GRI-Standard/ other source	Disclosure	Location/Information	Omission
General disclosures			
GRI 2: General Disclosures 2021	**1. The organization and its reporting practices**		
	2-1 Organizational details	ESG page 74: The Komax Group at a glance CG pages 136–137: Corporate structure and shareholders WEB: Organization (www.komaxgroup.com/organization) FR pages 206–207: Direct and indirect equity participation of Komax Holding AG as at 31 December 2025	
	2-2 Entities included in the organization's sustainability reporting	ESG page 73: Scope of the ESG Report FR pages 206–207: Direct and indirect equity participation of Komax Holding AG as at 31 December 2025	
	2-3 Reporting period, frequency and contact point	ESG page 73: Scope of the ESG Report CG page 153: Information policy WEB: www.komaxgroup.com/en/invest-in-komax/publications WEB: www.komaxgroup.com/en/invest-in-komax/financial-calendar	
	2-4 Restatements of information	ESG page 73: Scope of the ESG Report ESG pages 99–100: Reduction of CO_2 emissions	
	2-5 External assurance	The current ESG report has not been externally audited.	
	2. Activities and workers		
	2-6 Activities, value chain and other business relationships	ESG page 74: The Komax Group at a glance ESG pages 84–86: Interactions between the Komax Group and its environment MR pages 20–25: Megatrends MR pages 26–33: Strategy MR pages 36–41: Customer proximity MR pages 42–51: Markets	
	2-7 Employees	ESG pages 112–114: Overview and social key figures	
	2-8 Workers who are not employees	ESG page 113: Social key figures	
	3. Governance		
	2-9 Governance structure and composition	CG pages 136–137: Corporate Structure and shareholders CG pages 139–146: Board of Directors CG pages 147–150: Executive Committee ESG pages 76–77: Embedding ESG in the company ESG pages 90–92: TCFD Report, Governance WEB: Organization (www.komaxgroup.com/organization)	
	2-10 Nomination and selection of the highest governance body	CG pages 139–146: Board of Directors	
	2-11 Chair of the highest governance body	CG page 140: Internal organization WEB: Organisation (www.komaxgroup.com/organization)	
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG pages 76–77: Embedding ESG in the company CG pages 139–146: Board of Directors CG pages 147–150: Executive Committee ESG pages 90–92: TCFD Report, Governance WEB: Articles of Association (www.komaxgroup.com/en/about-komax/organization)	
	2-13 Delegation of responsibility for managing impacts	ESG pages 76–77: Embedding ESG in the company CG page 145: Definition of areas of responsibility	
	2-14 Role of the highest governance body in sustainability reporting	ESG pages 76–77: Embedding ESG in the company ESG pages 90–92: TCFD Report, Governance CG page 144: Sustainability and Innovation Committee	

	2-15 Conflicts of interest	CG pages 139–146: Board of Directors CG pages 147–150: Executive Committee CG page 137: Major shareholders & Cross-shareholdings	
	2-16 Communication of critical concerns	CG pages 145–146: Information and control instruments in respect of the Executive Committee	
	2-17 Collective knowledge of the highest governance body	ESG pages 76–77: Embedding ESG in the company ESG pages 90–92: TCFD Report, Governance CG Seite 139: Competencies in the Board of Directors CG page 144: Sustainability and Innovation Committee	
	2-18 Evaluation of the performance of the highest governance body	CG page 143: Self-evaluation CR page 162: Principles of the compensation policy	
	2-19 Remuneration policies	CR pages 157–158: Compensation philosophy of the Komax Group CR page 162: Principles of the compensation policy	
	2-20 Process to determine remuneration	CR pages 163–168: Structure of the compensation system WEB: Media release on the resolutions of the Annual General Meeting (https://www.komaxgroup.com/en-ch/media-releases/annual-general-meeting-elects-annette-heimlicher-as-a-new-member-of-the-board-of-directors-and-approves-all-other-proposals)	
	2-21 Annual total compensation ratio	not specified	Information unavailable/ incomplete Detailed information on the compensation of the Board of Directors and Group Executive Committee can be found in the compensation report starting on page 169.
	4. Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	ESG page 72: Letter of the chairman of the Board of Directors and the chairman of the Sustainability and Innovation Committee	
	2-23 Policy commitments	ESG pages 127–133: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/integrity) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)	
	2-24 Embedding policy commitments	ESG pages 127–133: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-25 Processes to remediate negative impacts	ESG pages 90–98: TCFD Report ESG page 127: Business ethics and compliance ESG page 128: Code of Conduct ESG pages 83–89, 99–111, 115–132: proccesses and measures are explained on the respective material topics. WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-26 Mechanisms for seeking advice and raising concerns	ESG page 116: An attractive employer ESG page 128: Code of Conduct WEB: Reporting breaches of the Code of Conduct (www.komaxgroup.com/integrity) WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-27 Compliance with laws and regulations	ESG page 127: Business ethics and compliance ESG page 128: Code of Conduct WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-28 Membership associations	ESG pages 76–77: Embedding ESG in the company MR pages 52–65: Innovation	
	5. Stakeholder engagement		
	2-29 Approach to stakeholder engagement	ESG page 78–79: Approach to stakeholder engagement	
	2-30 Collective bargaining agreements	ESG page 133: Collective bargaining agreements	
Material Topics			
GRI 3: Material Topics 2021	**3-1 Process to determine material topics**	ESG pages 77–78: Materiality analysis	
	3-2 List of material topics	ESG pages 77–78: Materiality analysis	
Sustainable, profitable growth			
GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 83–87: Sustainable, profitable growth MR pages 26–33: Strategy	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	FR page 177–180: Consolidated financial statements	

	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	ESG pages 90–98: TCFD Report	
	201-3 Defined benefit plan obligations and other retirement plans	CR pages 163–168: Structure of the compensation system FR page 186: Personnel expenses FR pages 207–208: Employee benefits	
	201-4 Financial assistance received from government	FR page 184: Other operating income	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Currently, the Komax Group does not have any significant infrastructure projects that have a significant impact on local communities.	
Lean Management and Operational Excellence			
GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 86–87: Lean Management and Operational Excellence ESG page 99–105: Greenhouse gas emissions and energy efficiency ESG pages 107–109: Materials usage, Water consumption, Waste	
Digital transformation			
GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG page 88–89: Digital transformation MR page 38: Digitalized customer management with myKomax MR pages 54–55: SMART FACTORY by KOMAX	
Greenhouse gas emissions and energy efficiency			
GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 99–105: Greenhouse gas emissions and energy efficiency ESG pages 85–86: Cleantech – contributing to clean mobility	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG page 101: CO_2 emissions and energy consumption ESG page 103: Energy consumption by source and electricity mix	
	302-3 Energy intensity	ESG page 101: Energy intensity: energy consumption per revenue unit and employee	
	302-4 Reduction of energy consumption	ESG pages 99–105: Greenhouse gas emissions and energy efficiency	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG page 101: CO_2 emissions and energy consumption	
	305-2 Energy indirect (Scope 2) GHG emissions	ESG page 101: CO_2 emissions and energy consumption	
	305-3 Other indirect (Scope 3) GHG emissions	not specified	Information unavailable/ incomplete Scope 3 emissions are not yet fully assessed due to the complexity of supply chains. The Komax Group is gradually pushing ahead with the collection of all relevant emissions data and actively involving its suppliers in this process.
	305-4 GHG emissions intensity	ESG page 101: Emissions intensity: emissions per revenue unit and employee	
	305-5 Reduction of GHG emissions	ESG pages 90–98: TCFD Report ESG pages 99–105: Greenhouse gas emissions and energy efficiency	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	ESG page 85: Economic contribution ESG pages 85–86: Cleantech – contributing to clean mobility	
Product life cycle management			
GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 105–110: Product life cycle management ESG pages 130–132: Supply chain risk management	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESG page 107: Materials usage	
	301-3 Reclaimed products and their packaging materials	ESG page 86–87: Lean Management and Operational Excellence ESG page 107: Material usage ESG page 109: Waste ESG page 110: Circular economy	
GRI 303: Water and Effluents 2018	303-5 Water consumption	ESG page 108: Water consumption, water intensity	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG page 107: Sustainable resource management in production ESG page 109: Waste	

	306-2 Management of significant waste-related impacts	ESG pages 86–87: Lean Management and Operational Excellence ESG pages 107: Sustainable resource management in production ESG page 110: Circular economy ESG pages 110–111: Certifications and integrated management systems
	306-3 Waste generated	ESG page 109: Waste
	306-4 Waste diverted from disposal	ESG page 109: Waste
	306-5 Waste directed to disposal	ESG page 109: Waste

Workplace safety and well-being

GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 112–115: Taking responsibility for people ESG pages 115–123: Workplace safety and well-being WEB: Code of Conduct (www.komaxgroup.com/integrity) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG pages 112–114: Social key figures
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG page 115: Preparation for the third phase of life ESG pages 116–117: Fair employment conditions ESG pages 118–120: Comprehensive training and professional development opportunities & Promoting young talent at the Komax Group ESG pages 121–122: Employee health of paramount importance CR pages 154–173: Compensation Report
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	ESG pages 116–117: Fair employment conditions
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG page 110–111: Certifications and integrated management systems ESG page 120–122: Health and safety have the highest priority
	403-2 Hazard identification, risk assessment, and incident investigation	ESG pages 120–122: Health and safety have the highest priority & Employee health of paramount importance
	403-5 Worker training on occupational health and safety	ESG pages 120–122: Health and safety have the highest priority ESG page 89: Protective measures against cyber risks WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
	403-6 Promotion of worker health	ESG pages 121–122: Employee health of paramount importance WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
	403-8 Workers covered by an occupational health and safety management system	ESG pages 110–111: Certifications and integrated management systems ESG pages 120–121: Health and safety have the highest priority
	403-9 Work-related injuries	ESG page 120: Key figures on safety and health
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	ESG pages 116–117: Fair employment conditions ESG pages 118–120: Comprehensive training and professional development opportunities & Promoting young talent at the Komax Group
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG pages 116–117: Fair employment conditions
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG pages 112–115: Overview and social key figures CR pages 157–158: Compensation philosophy of the Komax Group
	405-2 Ratio of basic salary and remuneration of women to men	ESG pages 116–117: Fair employment conditions
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ESG page 116: An attractive employer ESG pages 128–129: Code of Conduct & Whistleblowing/violations of the Code of Conduct ESG page 129: Respect of human rights WEB: Code of Conduct (www.komaxgroup.com/integrity)

Customer relations

GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 124–126: Customer relations MR pages 36–41: Customer proximity MR pages 52–65: Innovation
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESG page 125: High product and service quality as the cornerstone of trust
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESG page 125: High product and service quality as the cornerstone of trust

GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG page 89: Protective measures against cyber risks

Business ethics and compliance

GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 127–130: Business ethics and compliance ESG pages 130–132: Supply chain risk management CG pages 145–146: Information and control instruments in respect of the Executive Committee FR pages 201–202: Financial risk management WEB: Code of Conduct, Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG page 129: Combating corruption
	205-2 Communication and training about anti-corruption policies and procedures	ESG pages 128–129: Code of Conduct, Whistleblowing/violations of the Code of Conduct & Combating corruption WEB: Code of Conduct (www.komaxgroup.com/integrity)
	205-3 Confirmed incidents of corruption and actions taken	ESG page 129: Combating corruption WEB: Code of Conduct, Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG page 127: Business ethics and compliance
GRI 207: Tax 2019	207-1 Approach to tax	ESG page 85: Economic contribution FR pages 187–189: Taxes
GRI 415: Public Policy 2016	415-1 Political contributions	ESG page 129: Combating corruption WEB: Code of Conduct (www.komaxgroup.com/integrity)

Supply chain risk management

GRI 3: Material Topics 2021	**3-3 Management of material topics**	ESG pages 84–85: Economic risks and opportunities ESG pages 90–98: TCFD Report ESG pages 127–128: Business ethics and compliance & Risk management process ESG pages 130–132: Supply chain risk management CG pages 145–146: Information and control instruments in respect of the Executive Committee FR pages 201–202: Financial risk management WEB: Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESG page 131: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG page 131: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG pages 131–132: Long-term partnerships, ESG rating, and regular audits WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG pages 131–132:Long-term partnerships, ESG rating, and regular audits WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)