ESG: Organizational structure of the Komax Group

ESG: ORGANIZATIONAL STRUCTURE

BOARD OF DIRECTORS

Board of Directors

Review and sign-off of the ESG strategy and the report on non-financial matters (ESG Report) and evaluation of climate-related risks and opportunities.

Sustainability and Innovation Committee

Monitoring of implementation of the ESG strategy and reporting, as well as definition of targets and KPIs.

EXECUTIVE COMMITTEE

Overall responsibility for operational implementation of the ESG strategy and attainment of ESG targets. Monitoring of climate-related risks and opportunities, as well as drawing up and implementation of measures to mitigate risks and exploit opportunities.

ESG COMMITTEE

Formulation and responsibility for implementation of plan of measures to attain Group-wide ESG targets. Coordination of ESG-related activities within the Komax Group and promotion of cross-functional collaboration.

CEO (Chair)

Members – specialist managers from various areas

- Group Communications / IR / ESG
- Group Human Resources
- Group Legal & Compliance
- Group Operations
- Group Procurement
- Group Supply Chain Management
- Market Segment & Business Development
- Market Services

Komax Holding AG, Industriestrasse 6, 6036 Dierikon, Switzerland
Phone +41 41 455 04 55, komaxgroup.com

The principle of sustainability has been applied to the management of the Komax Group for several decades now. ESG was finally defined by the Board of Directors as one of the Group's key strategic targets in 2022. Key figures on environmental and social aspects have been compiled and documented across the Group since 2021. The Komax Group has firmly anchored ESG in its strategy and within the company. Important steps in this regard were the comprehensive revision of the Articles of Association at the Annual General Meeting on 12 April 2023, including the introduction of Article 2a., "Sustainability," which underlines the principle of sustainability already pursued by the Komax Group.

In addition, the Board of Directors formed the Sustainability and Innovation Committee in 2023. The Committee meets twice a year for around four hours each time, and regularly informs and advises the Board of Directors on new developments in the various ESG areas. It discusses regulatory innovations and makes recommendations regarding climate risks and opportunities. The committee defines ESG targets and KPIs, and informs the Board of Directors once a year about the status and progress of the climate transition plan, the status of ESG targets and material climate risks, and monitors sustainability reporting. Risk and governance issues are also discussed in the Audit Committee. The climate transition plan is approved annually by the Board of Directors. Several members of the Board of Directors have expertise and many years of experience in one or more of the ESG core elements due to their professional background and/or other board mandates in listed companies.

To analyze the Komax Group's ESG performance, a software-based dashboard was set up in 2025 in which all key ESG KPIs are recorded and monitored over several years. The dashboard is available to all members of the Executive Committee, all key management functions of the Komax Group, and internal specialists involved in the implementation of the ESG strategy and the Collection of ESG data. The data is updated once a year as part of the ESG reporting and presented to the Sustainability and Innovation Committee, which informs the Board of Directors on individual topics, if necessary. Based on this ESG data and the continuous development of ESG topics throughout the year, strategic and operational initiatives are launched within the company to further improve the Komax Group's ESG performance. The CEO has overall responsibility for the operational implementation of the ESG strategy, and is supported by the Executive Committee in this regard. He drives this forward together with the Vice President Investor Relations / Group Communications / ESG, who steers and supervises implementation in the business processes. This takes place within the framework of the interdisciplinary ESG Committee. It consists of eight specialist managers from a wide range of divisions in order to provide broad support for implementation at an operational level and to make progress with the various ESG initiatives as planned.

The members of the ESG Committee are responsible for ESG issues in their divisions, and have personal ESG objectives. For Executive Committee members and various other managers, the degree of achievement of ESG targets is a criterion for the amount of variable compensation (cash bonus) that they receive. The Executive Committee members have a bonus-relevant CO2 reduction target for 2026. With that, the Komax Group aims to efficiently drive forward the implementation of its ESG objectives. The ESG Committee meets at least twice a year and discusses, among other things, the current transition plan based on the scenario analysis, and provides input to the Vice President Investor Relations / Group Communications / ESG, enabling him to continuously develop the plan based on the annual ESG data and information.