



Sustainability Report

2024



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Sustainability

A Lasting Commitment at HORA

Dear Readers,

Sustainability is no longer an option – it's an imperative. For companies that want to succeed in the long term, it means taking responsibility: for their actions, for society, and for the environment. At HORA, we have embraced this responsibility for many years. In 2024, we took the next step with the introduction of ESG reporting – a move that reflects both our ambition and our conviction.

As your Partner for Performance, we deliver dependable flow control solutions designed for long-term use in demanding applications. But we don't just build reliable products – we build them with a clear purpose: to help shape a more sustainable future.

For us, sustainability is not a trend. It's a mindset that runs through every part of our business – from product design and manufacturing to supply chains, working culture, and customer relationships. We prioritise resource-efficient processes, fair and respectful partnerships, and technologies that

support decarbonisation and energy-transition efforts across industries.

This report offers a transparent insight into the measures we've already taken, the goals we've set, and the principles guiding us forward. Because we firmly believe that responsibility and performance go hand in hand.



HORA Executive Board: Ralf Schulze and Oliver Wehking

Key Facts at a Glance

Company:

Holter Regelarmaturen GmbH & Co. KG

Employees:

298 (as of year-end 2024)

Reporting Period:

Calendar Year 2024

Legal Framework:

HORA is not yet subject to a reporting obligation under the Corporate Sustainability Reporting Directive (CSRD) or the European Sustainability Reporting Standards (ESRS) for the 2024 financial year. Nonetheless, this report has been prepared in line with ESRS principles – as part of our proactive approach to future compliance requirements, which are currently expected to take effect from the 2026 financial year. While the final scope and implementation timeline of the ESRS remain under review at EU-level, our decision to publish this voluntary report underscores our ongoing commitment to sustainable business practice, and transparency.



HORA Headquarters in Schloß Holte-Stukenbrock

HORA in Profile

HORA is a specialist in flow control technology, supplying high-performance valves and actuators to industries where precision, reliability, and efficiency are essential. Our solutions are used across a wide range of sectors — from energy production and gas infrastructure to process industries and building services. We are known for our technical expertise, robust product quality, and ability to tailor solutions to individual project requirements.

Our product portfolio includes control and shut-off valves, axial valves, mixing and distribution valves, steam conditioning valves, injection coolers and actuators — all engineered with a strong focus on performance, safety and lifecycle durability.

But HORA stands for more than technical excellence. We also take a clear stance on responsible business. We invest in environmentally conscious manufacturing, resource-efficient processes and modern production technologies. We promote ethical conduct, social responsibility and a corporate culture built on partnership – with our customers, employees and suppliers.

As a medium-sized company with global reach, we see sustainability not as a constraint but as an opportunity: to improve how we work, strengthen long-term value, and contribute meaningfully to the challenges of our time.



HORA Production in Schloß Holte-Stukenbrock

Sustainability Management at HORA

To meet the growing demands of sustainability regulations, we launched a dedicated project team at the start of 2024. This cross-functional group brings together 15 employees from all key departments, from production and human resources to procurement and information technology. Its diverse composition ensures that our sustainability strategy reflects a wide range of perspectives and addresses the entire value chain. This close interdepartmental collaboration allows us to treat ESG (Environmental, Social, Governance) not as a standalone task, but as a shared responsibility.

The initial aim of the project was to implement the requirements of the Corporate Sustainability Reporting Directive (CSRD) by applying the European Sustainability Reporting Standards (ESRS). While HORA was originally

due to comply from 2026 (covering the 2025 financial year), we submitted an application in 2025 to follow the less complex 'Omnibus' procedure. As a result, it remains unclear which regulations will be in force from 2026 onwards.

That said, ESG is not a side issue for us – it is a core part of our corporate strategy. The broad-based structure of the project team and the close collaboration across departments underscore how firmly the topic is embedded in our business. ESG criteria are playing an increasingly important role in decision-making processes, strengthening our sense of corporate responsibility and supporting sustainable development in all business areas.

To manage the complex requirements of sustainability reporting in a structured and efficient way, we have relied upon specialist sustainability software since the project began. This enables us to systematically capture relevant data, track progress and produce transparent, verifiable reports. From the outset, the project has also been supported by an external advisor.

This report represents more than a snapshot – it marks a key milestone in our commitment to environmental, social and economic responsibility. By embracing transparency, we are actively shaping a more sustainable future — for our business, for our people, and for generations to come.

Materiality Assessment

Background and Approach

As part of our preparations for CSRD reporting, we carried out our first double materiality assessment in 2024. The aim was to gain a clearer understanding of ESG-related issues across the business, using the European Sustainability Reporting Standards (ESRS) published in July 2023 as a reference point.

Our starting point was an impact assessment (inside–out), which examined the positive and negative, actual and potential effects of our activities on the environment and society. At the same time, we considered financial materiality (outside–in), assessing sustainability-related risks that could have a negative impact on our business performance or financial position.

In doing so, we looked not only at our own operations but also – as far as practicable – at risks and impacts across our entire value chain.

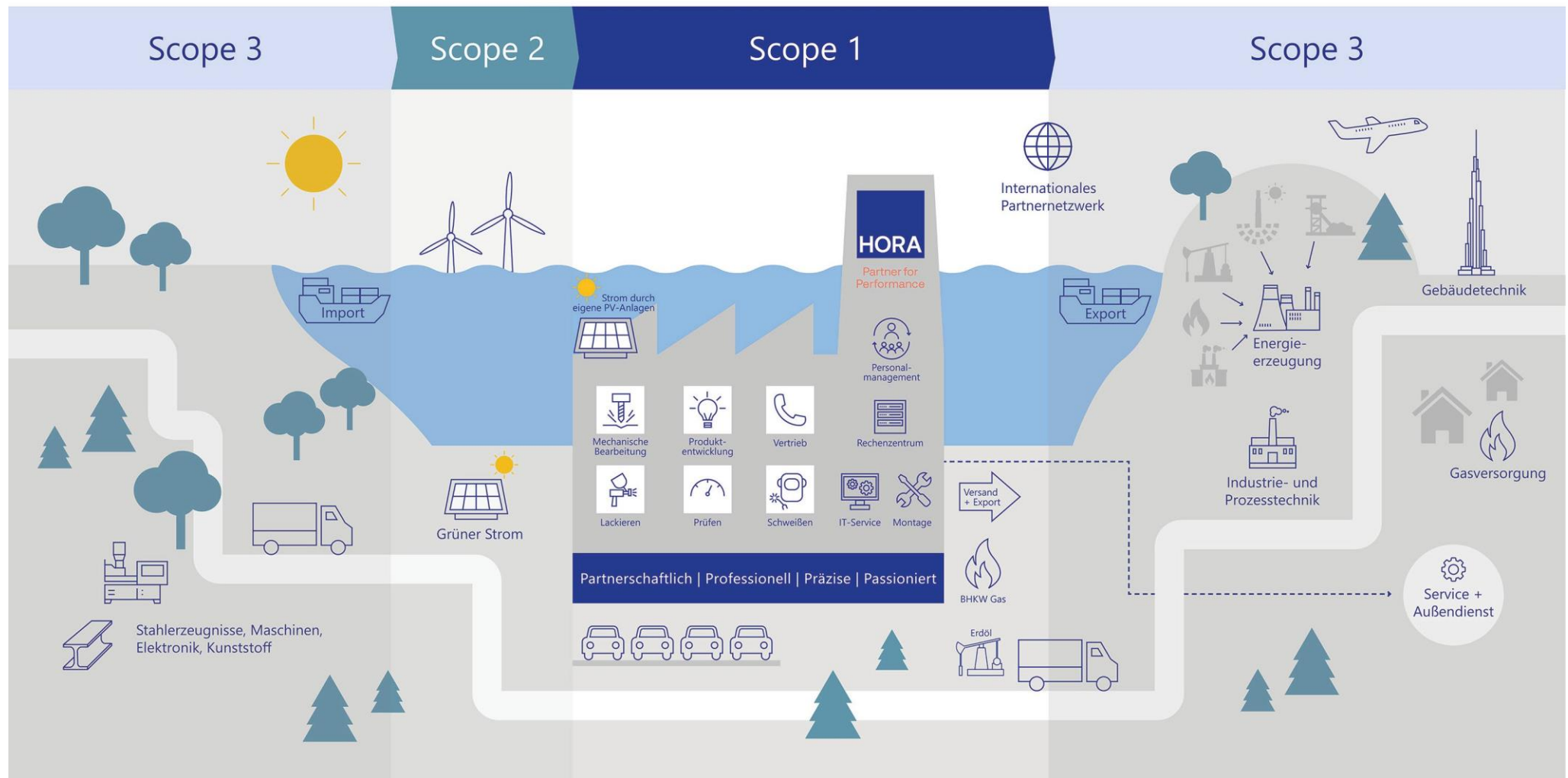
Our value chain includes, on the one hand, an upstream supply chain that primarily involves the procurement of steel. On the other hand, we operate a single production site in Schloß Holte-Stukenbrock, where all key functions are located – from development, engineering, sales and manufacturing to IT, HR and finance. This is also where finished and packaged products are dispatched for global delivery and use.

Given the limited availability of internal data and the challenges of quantifying sustainability-related risks at this stage, our focus in this first cycle was on establishing a structured overview of material topics and categorising them in accordance with ESRS guidance.

Due to the complexity of the ESRS double materiality principle and the depth of analysis it requires, we concentrated on input from internal specialists with relevant expertise. External advisors were consulted selectively, particularly where they had experience in ESG risk assessments or insights relevant to our core business.

Looking ahead, we will continue to develop and broaden our materiality analysis in future cycles, with the aim of incorporating more external perspectives and stakeholder feedback.

HORA Value Chain



Process Description

To conduct our double materiality analysis, we followed the guidance provided by EFRAG (European Financial Reporting Advisory Group), adapting it with our own interpretation of the standards. From this, we developed a detailed process and a model for aggregation and prioritisation. To ensure a secure and efficient workflow, we employed software tools to centrally collect, assess, and contextualise the data.

At HORA, we apply a structured approach to the double materiality analysis, divided into three main steps:

Step 1

Defining the scope and compiling the longlist

Step One involved defining the scope of the analysis and compiling a comprehensive longlist. This longlist was based on the ‘Sustainable Matters’ outlined in the ESRS, along with their related sub- and sub-sub-topics. From this, we identified and classified short-, medium- and long-term impacts, risks, and opportunities (IROs).

Step 2

Materiality assessment based on the IROs

In Step Two, the identified IROs were evaluated according to the ESRS criteria. Our project team set the materiality threshold at significant’. This means that any impacts or risks we rated as significant’ or higher — as well as the corresponding ESRS topic — are considered material for us. To validate this assessment, we involved both internal and external stakeholders.

Step 3

Compilation of material topics

In Step Three, the IROs were reflected back onto the sub-sub-topics and then consolidated at the sub-topic level. This process allowed us to determine which issues are most relevant to HORA.

Results

The materiality assessment identified five out of the ten ESRS topics as particularly significant for HORA. These include climate change, pollution, resource use and circular systems, our own workforce, as well as consumers and end-users. These areas are critical to our business and sustainability efforts.

E1 Climate Change

We manufacture valves for the mechanical engineering sector, an industry renowned for its quality, precision, and passion — but also for its complex and energy-intensive production processes that generate greenhouse gases affecting the climate. Furthermore, our suppliers and customers along the value chain may be impacted by extreme weather events. For these reasons, E1 is a highly significant topic for HORA.

E2 Pollution

Our product design involves various manufacturing methods and equipment. Welding requires gases, and the machinery relies on various auxiliary substances to operate smoothly. Despite stringent safety measures at HORA, these pose some environmental risks.

E5 Resource Use and Circular Systems

HORA manufactures its valves and actuators using significant amounts of raw materials, components, and energy. By implementing circular systems and extensive recycling, we reduce material waste. This approach benefits not only resource consumption and the environment but also helps lower costs.

S1 Own Workforce

Our employees represent our greatest asset. Skilled and motivated staff form the foundation of innovation, quality, and business success. Issues such as occupational safety, health protection, fair working conditions, and ongoing training are therefore of paramount importance to HORA. Failure to uphold these principles could have serious consequences for the company.

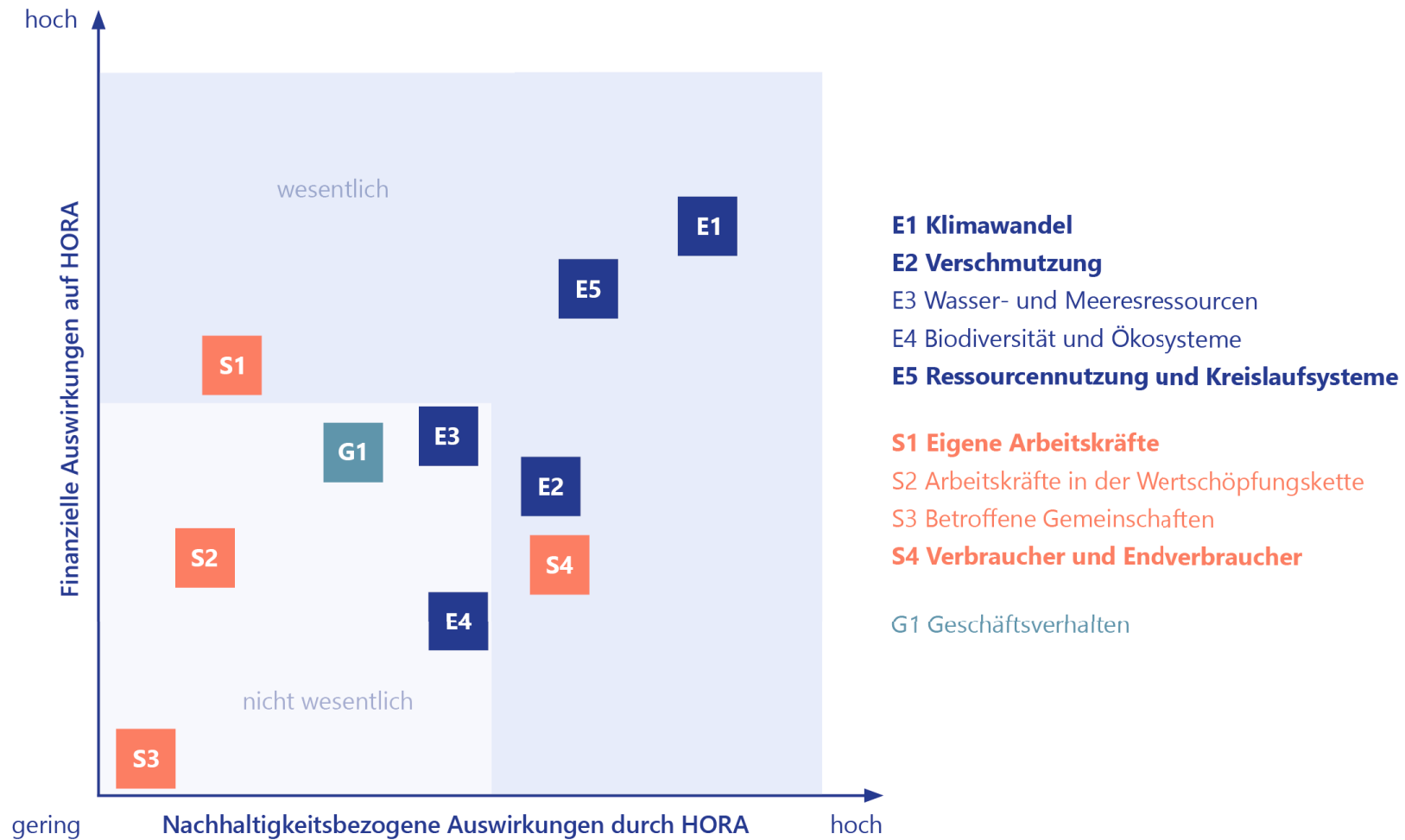
S4 Consumers and End-Users

Our products are safety-critical components that must operate reliably to protect end-users. We maintain very high-quality standards to ensure the safety of our partners. Expectations around product safety, transparent information, and risk minimisation in use are high. At the same time, innovation and sustainable product

solutions can enhance customer satisfaction and strengthen our market position. Conversely, complaints, recalls, or safety deficiencies could lead to significant financial and reputational damage.

We are confident that our findings provide an accurate and comprehensive picture of our impacts and risks. At the same time, we acknowledge the limitations of our methodology and will continuously refine and improve our processes accordingly.

HORA- Materiality Matrix



Impacts, Opportunities and Risks

As part of our materiality assessment, we systematically recorded both existing and potential measures across the environmental, social and governance areas. Below, we present an overview of HORA's current ESG initiatives and provide insight into our sustainability strategy and future potential.

Environment

E1 Climate Change

The ESRS E1 standard sets out how companies should report on climate change within their sustainability disclosures. The aim is to ensure that both the company's impact on the climate and the risks and opportunities that climate change poses for the business are reported in a transparent and structured manner.

This includes outlining how the business model aligns with the 1.5-degree target of the Paris Agreement, the strategies and actions taken to reduce greenhouse gas emissions, and any overarching goals set in this context.

In addition, organisations are required to explain how they address climate-related risks and opportunities, including any potential financial impacts. All reporting must cover the entire value chain and be traceable and verifiable.

The goal of ESRS E1 is to ensure standardised, comparable, and credible climate reporting across the EU.



HORA PV System with 647 kWp Capacity

As identified in our double materiality assessment, the topic 'ESRS E1 Climate Change' is material for HORA. Our team has examined the following impacts, opportunities and risks associated with climate change:

Actual and potential impacts on people and the environment

Energy consumption: Manufacturing our products requires energy-intensive processes, both at our site in Schloß Holte-Stukenbrock and across the upstream value chain. To limit our climate impact, we invest in renewable energy — both within our product portfolio and in our energy sourcing.

Emissions: Various machines and transport systems powered by fossil fuels are used across our value chain, releasing greenhouse gases that affect air quality and the atmosphere. We are actively working to reduce these emissions by optimising our supply chain.

Technology: HORA is committed to developing environmentally friendly technologies in-house. Our products are also used in energy-intensive sectors where they contribute to reducing climate impacts.

Extreme weather events: Our procurement depends on suppliers from different countries and regions. This international exposure means our supply chain may be affected by climate-related extreme weather events.



Use of HORA Steam Conditioning and Control Valves in the Redstone Solar Thermal Power Plant (South Africa)

Financial Opportunities

Sustainable product innovations: HORA's continuous investment in the development of advanced technologies is opening up new financial opportunities, particularly in the growing field of green technologies. Our expertise in hydrogen applications positions us as a forward-looking partner in this evolving market.

Financial Risks

Fluctuations in energy and raw material prices: Recent global developments have demonstrated how vulnerable energy and raw material markets are to disruption. Given HORA's high consumption levels, even moderate price fluctuations can have a significant impact on our cost base. In today's geopolitical climate, this volatility represents a notable risk.

Climate regulations: Compliance with climate-related legislation, such as the CSRD, is especially complex and costly for medium-sized companies like HORA, due to its administrative burden. While the proposed 'Omnibus' procedure may reduce some of the red tape, certain demanding climate requirements will remain in place.

E2 Pollution

Under ESRS Standard E2, companies must disclose any business activities that contribute to pollution, along with the measures they have taken to manage and mitigate such impacts. This includes both the effects of their operations on air, water and soil pollution, and their handling of hazardous and particularly concerning substances.

Organisations are also required to outline their internal policies, specific actions, and allocated resources aimed at preventing or reducing pollution. Furthermore, they must report measurable targets, progress made, and key indicators related to pollutant emissions and the management of dangerous substances. In addition, companies must describe the financial implications, risks, and opportunities associated with pollution.

As part of its double materiality assessment, HORA's ESG project team has identified pollution (ESRS E2) as a material topic. The following impacts, opportunities, and risks were observed in this context:

Actual and Potential Impacts on People and the Environment

Water pollution: HORA uses water in various areas of the business. The use and discharge of treated drinking water through appropriate systems have minimal impact on people and the environment. Water is also used in cooling processes and cleaning operations, where it may become contaminated with coolants or lubricants. Proper disposal is therefore essential.

Air pollution from greenhouse gases: Greenhouse gases emitted by our heating systems, machinery, and transport vehicles can contribute to air pollution and negatively affect the atmosphere.

Soil pollution: Waste generated on site – particularly in production – can lead to soil contamination if not stored or disposed of correctly. However, this risk can be significantly reduced through proper storage and responsible waste management.

Financial Opportunities

Environmentally friendly technologies: By developing sustainable solutions for our customers and deploying green technologies on site, such as photovoltaic systems and combined heat and power, we create new financial opportunities for HORA.

Financial Risks

Reputation: Damage to reputation resulting from public criticism or negative media coverage of environmental harm or insufficient environmental responsibility could pose a financial risk to HORA.

E5 Resource Use and Circular Economy

Standard E5 focuses on how companies manage resource use and apply circular economy principles. Organisations are required to report on how they handle resources such as materials, water and waste, and to what extent circular economy practices are embedded in their business operations.

The key considerations include how efficiently and sustainably raw materials are used, reused or recycled, and what measures are in place to avoid or reduce waste.

Companies should also outline the targets they have set for resource efficiency and circularity, how progress is measured, and how this affects their value chain and overall operations. In addition, they are expected to disclose any risks, opportunities and financial impacts related to resource use and the transition to a circular economy.

As part of our double materiality assessment, our internal ESG project team identified this topic as material. The following impacts, opportunities and risks were identified in relation to climate change:

Actual and Potential Impacts on People and the Environment

Waste management: Our value-chain processes generate significant volumes of waste. When this waste is properly disposed of or recycled, it helps conserve resources and protect the environment. At HORA, responsible waste management contributes directly to environmental preservation.

Raw material consumption: Manufacturing our products requires large quantities of raw materials, particularly various metals. The extraction and use of these materials can have environmental impacts.

Financial Opportunities

Recycling: Our production processes generate metal waste, which is carefully sorted and sold to certified scrap disposal providers. This creates a financial opportunity for HORA by turning waste into value.

Financial Risks

Price fluctuations: Due to the high volume of raw materials used in our manufacturing processes, even minor changes in raw material prices can have a significant impact on our overall costs. As such, price volatility represents a financial risk for HORA.

S Social

S1 Own Workforce

Standard S1 focuses on how companies engage with their own workforce. As part of their sustainability reporting, organisations must explain how they shape working conditions, safeguard employee rights, promote well-being, and ensure diversity and inclusion. This includes outlining measures to foster equal opportunities, improve health and safety in the workplace, and support employee training and development. Companies are also required to report on fair remuneration, social dialogue, and employee participation.

In addition, S1 calls for a clear assessment of the risks and opportunities associated with the workforce, as well as a transparent account of how corporate policies affect employees.

According to the results of our double materiality assessment, the topic of 'ESRS S1 Own Workforce' is highly relevant for HORA. Our internal ESG project team has identified the following impacts, opportunities, and risks related to climate change:



HORA Employees (*Alternatively: HORA Employees and Team Members*)

Actual and Potential Impacts on People and the Environment

Health and Safety: The health of our workforce is our top priority. We continually invest in employee well-being, for example by providing ergonomic workstations. Our employees are our greatest asset – any negative impact on their health directly affects our productivity. By safeguarding our staff through such measures, we foster both performance and a positive working environment at HORA.

Working Conditions: The working conditions at our site have a direct impact on individual employees and on the company as a whole.

Financial Opportunities

Job Security: As a family-owned business that is fully self-financed and reinvests all profits back into the company, we are able to offer our employees secure jobs with long-term prospects.

Skilled Workforce: Our highly qualified employees are our most valuable asset. Investing in their training and development is therefore essential to our economic performance.

Financial Risks

Workplace Accidents: We are committed to protecting our employees by investing in high-quality protective equipment and conducting regular training sessions. However, where people work, accidents can still occur. These pose a financial risk to HORA.

S4 Consumers and End Users

Standard S4 outlines how a company's business activities impact consumers and end users—groups or individuals outside the company itself. Companies are required to disclose in their sustainability reports how they address the interests, needs, and rights of these groups. This includes, for example, how they respond to potential negative impacts such as those affecting the local environment, health, livelihoods, or human rights.

The standard also requires transparent and honest reporting on risks, opportunities, and financial implications for the company when interacting with affected communities.

This topic was also identified as material in HORA's double materiality assessment. The impacts, opportunities, and risks related to climate change are:

Actual and Potential Impacts on People and the Environment

Product Safety: Our products are subject to various external factors. Any decline in quality or failure to comply with applicable standards and regulations could result in accidents or injuries.

User Competence: Given the complexity of our products, improper handling due to insufficient training can also lead to safety incidents.

Financial Opportunities

Customer Satisfaction: Providing high-quality, sophisticated products enhances customer and partner satisfaction, thereby strengthening our position in the market.

Partnerships: Strong relationships with our sales partners, customers, and suppliers are fundamental to our sustained growth.

Financial Risks

Product Demand: A decrease in demand for our products would significantly impact our operations. Our customers are vital to the ongoing success of our business.

Regulatory Risks: Sustainability and environmental regulations are becoming increasingly stringent. While compliance entails considerable upfront costs, it also presents opportunities for savings in the medium to long term.

G Governance (Corporate Governance)

G1 Corporate Policy

The G1 standard focuses on how companies govern themselves within the framework of sustainability. In their sustainability reports, organisations must clearly explain how their leadership and oversight structures are set up, how responsibilities for sustainability matters are assigned, and how they uphold ethical standards, integrity, and transparency. This includes detailing the composition and diversity of boards and management, the measures in place to prevent corruption and bribery, and how stakeholders are engaged.

Additionally, companies need to provide information on their remuneration policies, compliance with relevant laws and standards, and their approach to tax strategy.

Our project team has identified corporate policy as a key topic in our double materiality assessment. The following impacts, opportunities and risks related to climate change have emerged:



Transparent and on Equal Footing: The HORA Management Team in Dialogue with the Managing Director of the Chinese Subsidiary

Actual and Potential Impacts on People and the Environment

Holistic Sustainability: Embedding sustainability across all ESG dimensions delivers real benefits for people and the planet. It helps us spot new growth opportunities and ensures sustainable practices at every stage of our value chain.

Workplace Culture: Cultivating an open, supportive culture and maintaining a safe working environment are vital for the well-being and engagement of our team.

Financial Opportunities

Strengthening Our Brand: By championing sustainability and social responsibility, HORA enhances its reputation as a trusted, forward-thinking partner.

Financial Risks

Legal Compliance: Failure to comply with labour laws and environmental regulations may result in significant fines for HORA.

Reputational Risk

Negligent or unethical governance can damage HORA's standing, leading to lost partnerships and reduced revenues.



Our HORA Values Form the Foundation for How We Conduct Ourselves, Both Internally and Externally

Measures

Long before we formally launched our sustainability project, HORA was already making positive contributions to the environment, society, and responsible corporate governance. For us, sustainability is an ongoing journey: we continually review and refine our initiatives to keep pace with new challenges and opportunities.

Below, we outline some of the key measures we have implemented.

These proven initiatives support the European Union's Sustainable Development Goals (SDGs) and demonstrate our comprehensive commitment to a sustainable future.



**Use of Crane and Lifting Systems:**

Installing cranes and lifting aids at our production workstations ensures the safe, efficient movement of heavy loads and significantly reduces physical strain. This not only helps prevent injuries but also safeguards our employees' long-term health.

Ergonomically Designed Workstations:

All workstations are equipped with height-adjustable desks and ergonomic chairs, allowing individuals to tailor their setup. By adapting each workspace to the user, we minimise discomfort and foster lasting improvements in health and well-being.

Company Doctor:

Our company doctor provides a range of health services and preventative care, helping us to identify and address potential health risks early. These offerings support overall employee well-being and reduce long-term absenteeism.

Conflict-Free Procurement:

We rigorously select materials from conflict-free sources to ensure that none are sourced from regions associated with human rights abuses, exploitation, or unsafe working conditions. This principle underpins our entire supply chain.



Vocational Training Programmes:

At our Schloß Holte-Stukenbrock site, HORA offers apprenticeships across a range of skilled trades. Our comprehensive training scheme equips both school leavers and career-changers with practical expertise and industry-relevant skills, laying the foundation for rewarding professional careers. For HORA, in-house training is a strategic investment in securing a pipeline of qualified specialists.

Dual Study Programmes at HORA:

In partnership with nearby universities, HORA provides several dual-study tracks that blend academic study with hands-on work experience. Students alternate between university lectures and on-site placements, gaining deep theoretical knowledge alongside valuable industry practice. This seamless integration ensures a smooth transition from education to the workplace and fully prepares graduates for their future roles.

Continuous Professional Development:

HORA supports ongoing learning through a diverse range of seminars and workshops tailored to different disciplines and skill levels. By offering targeted training and development opportunities, we enable employees to deepen their expertise, expand their soft skills, and acquire new competencies — fuelling both personal growth and business success.



Use of a Gender Decoder in Job Advertisements:

HORA applies a Gender Decoder tool to all job postings. This software analyses the language used and highlights gender-biased phrasing, enabling us to replace it with inclusive terms that address all genders equally. By adopting gender-neutral language, we broaden our applicant pool, particularly encouraging more women to apply, and promote genuine equal opportunity in our recruitment.

Promoting Diversity and Equality:

At HORA, we actively champion diversity and equality across the company. We believe that an inclusive workplace, where no one is disadvantaged because of background, gender, age, religion, disability or sexual identity, creates real equal opportunity, and delivers significant benefits for both employees and the organisation. In such an environment everyone can fulfil their potential and develop in line with their individual strengths.

Continuous Learning for All Employees:

HORA's development programmes are open to every employee, regardless of background, gender, age, religion, disability or sexual identity. We provide opportunities for staff to expand their professional and personal skills, acquire new qualifications, and deepen existing knowledge. These learning initiatives support equal opportunities by nurturing each individual's unique talents.



On-Site Photovoltaic Installation:

Installing a photovoltaic system at our facility makes a significant contribution to green energy production. On sunny days, this installation enables us to meet 100 per cent of our electricity needs in-house. This both reduces environmental impact and helps us achieve our climate targets.

Development of Future-Proof Technologies for the Energy Transition:

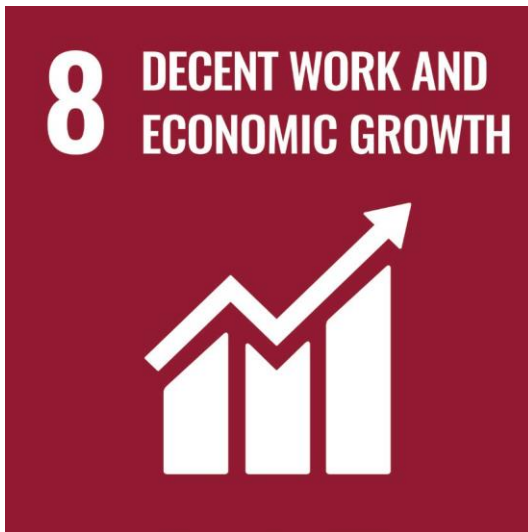
The success of the energy transition depends on resilient, forward-looking technologies and innovative products. Our solutions play a vital role in the energy sector, contributing to the provision of affordable, clean power.

Green Electricity Supply Contract with Electricity from 100% Renewable Energy Sources:

HORA sources all its electricity from 100 per cent renewable energy. By using green power, we produce zero harmful emissions and actively support climate protection. This approach also meets the growing expectations of our customers and partners for environmental responsibility.

Combined Heat and Power (CHP) Generation:

For many years, HORA has operated a combined heat and power plant that not only generates electricity but also utilises the waste heat to supply our production halls.



Modern Machinery Fleet:

We regularly invest in our machinery fleet. Modern equipment boosts productivity and efficiency by completing tasks more quickly, with greater precision and less physical strain on employees. This investment reduces workloads, lowers errors and scrap rates, and enhances workplace safety.

Independent Compliance Hotline:

HORA has established an external, independent compliance hotline. This service ensures integrity and transparency, while protecting those who raise the concerns. Its independence guarantees impartial handling of all reports.

Self-Financing and Profit Reinvestment:

HORA is entirely self-financed and reinvests all profits back into the company. This approach provides financial independence, high resilience in crises, and a solid foundation for future growth.



Future-Ready Technologies:

We focus on developing forward-looking technologies and innovative products to pave the way for greater sustainability. These innovations enable us to use resources more efficiently, reduce emissions, and shrink the environmental footprint of our products and processes. As such, they are a critical component of responsible, future-oriented development.

Industry Associations:

HORA maintains regular dialogue with industry associations. This collaboration keeps us up-to-date on emerging technology trends, innovations, and sector-specific developments, allowing us to take early action when change is needed. It also facilitates networking and grants us access to specialist knowledge and best practices.



Code of Conduct:

HORA maintains a Code of Conduct that all business partners must accept and adhere to. It safeguards human rights, prevents corruption, and ensures fair remuneration throughout the entire value chain. It requires every participant to uphold fair working conditions, respect personal dignity and guarantee equal opportunity regardless of origin, gender or other characteristics.

Annual Performance Reviews:

Every manager at HORA conducts a one-to-one review with their team members each year, focusing on personal development. Within a structured framework, employees and managers reflect on achievements and challenges from the past year, identify areas for growth and agree concrete actions for the year ahead.

Profit-Sharing:

HORA's employees participate in the company's success through a profit-sharing scheme. Entitlement is granted equally and transparently to all eligible staff, reinforcing our commitment to fairness and shared performance.

**Canteen Waste Recycling:**

We divert all canteen waste to recycling processes that generate electricity, heat, biogas, biodiesel, and organic fertiliser. This efficient recovery of resources helps conserve raw materials and reduce greenhouse gas emissions.

Cycling Initiative (JobRad):

HORA offers employees the option to lease a bicycle through the JobRad scheme. This promotes environmentally friendly commuting and supports personal health, while serving as a valued employee benefit.

Environmental Metrics:

We regularly collect and analyse key environmental indicators relevant to HORA, including electricity consumption, greenhouse gas emissions, energy usage and waste volumes. Continuous monitoring of these metrics enables us to track progress against our sustainability targets, identify risks early and implement improvements proactively.

Outlook:

Where Are We Headed?

With this report, we mark another significant milestone on our sustainability journey. It provides valuable insights into how we can embed environmental, social and governance responsibilities more systematically across our operations.

A cornerstone of our approach was the comprehensive analysis of opportunities and risks. In collaboration with our stakeholders, we assessed and prioritised the key sustainability topics.

The outcome: five core themes (E1, E2, E5, S1 and S4) were identified as material. For each of these, we conducted a detailed review of their impacts on our business and the environment, as well as the associated financial opportunities and risks.

We then outlined the measures already in place, all aligned with the United Nations' Sustainable Development Goals. These initiatives span renewable energy adoption and resource-efficient technologies,

through to fostering diversity and equality, establishing transparent compliance structures, and delivering innovative solutions for sustainable value creation.

Our findings confirm that responsible action not only benefits the environment and society but also strengthens HORA's competitiveness and future resilience.

Looking ahead, we will continue to refine our sustainability strategy, communicate our progress openly, and partner with our employees and stakeholders to take the next steps towards a more sustainable future.



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