

Meyer Sintermetall Due Diligence and Transparency Report on Minerals and Metals from Conflict-Affected and High-Risk Areas and on the Prevention of Child Labor.

Appendix

Disclosure in Accordance with Articles 964j–l of the Swiss Code of Obligations and the Swiss Ordinance on Due Diligence and Transparency in Relation to Minerals and Metals from Conflict-Affected Areas and Child Labour

This report fulfils the requirements of Articles 964j–l of the Swiss Code of Obligations (CO) and the Ordinance on Due Diligence and Transparency (DDTrO), relating to minerals and metals from conflict-affected areas and child labour. The information presented applies to the calendar year 2024 and was reviewed and approved by the highest management body of Meyer Sintermetall AG.

In accordance with Article 964k CO, Meyer Sintermetall AG confirms its compliance with the due diligence obligations in relation to minerals and metals from conflict-affected areas. Furthermore, the company has engaged **PricewaterhouseCoopers SA (PwC)** as its independent assurance specialist in this regard.

1.1 Conflict Minerals and Metals

Meyer Sintermetall AG is a Swiss company specializing in advanced powder metallurgy. We are committed to responsible business conduct, sustainability, and the respect of human rights across all our operations and supply chains.

1.2 DDTrO

This report is issued in accordance with the Ordinance on Due Diligence and Transparency Obligations (DDTrO) and Articles 964j to 964l of the Swiss Code of Obligations (CO). It covers the calendar year 2024.

Meyer Sintermetall AG is subject to the DDTrO based on its involvement in the import and processing of tungsten (wolfram), a regulated metal. The highest management body of Meyer Sintermetall AG has reviewed and approved the contents of this report.

Exemptions: Meyer Sintermetall AG does not import or process tin, tantalum or gold. Therefore, the due diligence obligations under DDTrO apply exclusively to tungsten.

2. Business Activities and Supply Chain

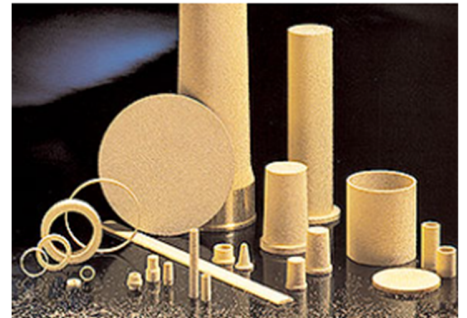
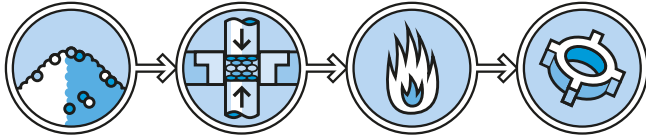
Meyer Sintermetall AG is engaged in the industrial production of tungsten-based components, serving clients across various sectors requiring high-performance materials. Our supply chain includes both direct and indirect suppliers of tungsten, extending from mineral extraction to the final component manufacturing stage.

At a high level, our supply chain consists of:

- Mining and raw material sourcing, where tungsten ore is extracted;
- Processing and refining, involving smelters and refiners;
- Intermediate suppliers, who provide tungsten powders or semi-finished products;
- Final manufacturing, which takes place at our production facilities.

To enhance transparency and accountability across this chain, we have implemented traceability systems to monitor and document the source and origin of minerals.

This includes the use of CMRTs (Conflict Minerals Reporting Templates) submitted by each supplier.



All our suppliers have confirmed the use of RMI-certified (Responsible Minerals Initiative) smelters or refineries. We maintain documentation and conduct ongoing risk assessments as part of our due diligence practices.

Our key goals in managing the supply chain include:

- Improving traceability of raw materials back to responsible sources;
- Strengthening our risk assessment framework;
- Ensuring ethical sourcing practices aligned with international standards and regulations.

3. Transparency

Meyer Sintermetall AG is committed to ensuring full transparency in the sourcing and processing of tungsten. In compliance with applicable regulations, we exceed the threshold quantities for tungsten. Our traceability system and supplier reporting mechanisms are designed to ensure the transparency of material sourcing, providing clear documentation for all tungsten materials used.

As part of our ongoing due diligence, we have identified two suppliers that present potential risks related to their sourcing practices. These risks are currently being addressed through further investigation and targeted mitigation measures. Our commitment to transparency is a cornerstone of our ethical sourcing strategy.

4. Policies and Minerals and Metals Management System

4.1 Policies Description

Our due diligence process is governed by the following documents:

- Internal Compliance Policy on Responsible Sourcing
- Supplier Code of Conduct
- Conflict Minerals Policy

These policies are communicated to all relevant suppliers and integrated into our General Conditions of Purchase.

They are based on the OECD Due Diligence Guidance and the standards of the Responsible Minerals Initiative (RMI). Policies are reviewed annually and updated as necessary.

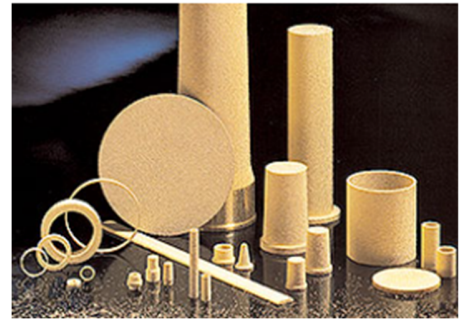
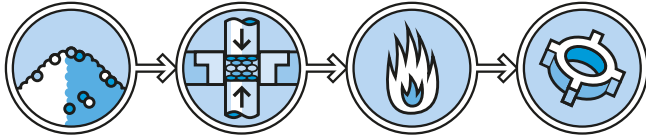
4.2 Due Diligence Process

Due diligence responsibilities lie with our compliance officer and purchasing team. The company provides internal training and ensures continuous improvement. Risk assessments and control processes are embedded in our ERP and supplier review procedures.

5. Risk Assessment and Management

5.1 Risk Assessment

We assess risks based on a range of factors, including the country of origin, the nature of the material, and supplier practices. Suppliers are required to submit Conflict Minerals Reporting Templates (CMRTs) in accordance with industry standards. Our review process identifies potential risks and ensures that appropriate mitigation measures are in place and fully compliant with applicable EU, US, and OECD regulations.



5.2 Risk Mitigation

Our measures include:

- Annual supplier assessments
- Contractual obligations including adherence to our Code of Conduct
- Support with audit readiness and CMRT completion
- Working only with RMI-certified smelters

6. Child Labour

Meyer Sintermetall AG is firmly committed to upholding international human rights standards, including the prohibition of child labour. While our operations are not directly exposed to known risks related to child labour, we recognize the importance of maintaining a robust and proactive approach to this issue across our supply chain.

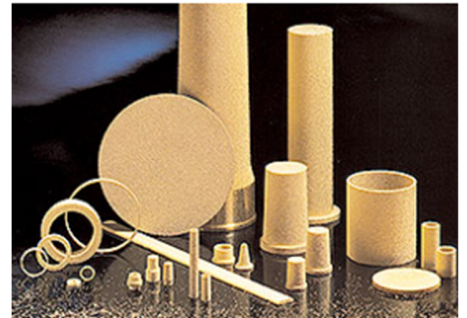
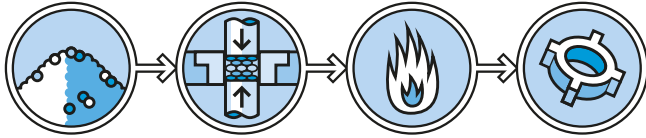
To strengthen our commitment, we are in the process of initiating a child labour gap assessment to identify any

potential vulnerabilities and to ensure that no risks are overlooked. This assessment will support the development of targeted policies and controls, contributing to a more comprehensive human rights due diligence framework.

Although we are not currently subject to DDTro audit obligations regarding child labour, we voluntarily integrate human rights considerations into our procurement practices, supplier evaluations, and compliance processes. This proactive stance supports our long-term goal of ensuring ethical and responsible sourcing throughout our supply chain.

7. Grievance Mechanism

Meyer Sintermetall has implemented an anonymous, external grievance mechanism through the contact platform on our website. This mechanism allows both external and internal parties to report concerns confidentially and anonymously. It is fully integrated into our management system and supports our commitment to transparency and responsibility



8. Final Declaration

Meyer Sintermetall AG reaffirms its strong commitment to responsible business conduct and to the continuous enhancement of its due diligence processes relating to the sourcing of minerals and metals from conflict-affected and high-risk areas. Our approach is guided by the principles of transparency, accountability, and continuous improvement in line with the OECD Due Diligence Guidance and the Swiss legal framework.

To further strengthen our Compliance Management System (CMS) and ensure ongoing alignment with regulatory and ethical expectations, Meyer Sintermetall AG has defined the following key focus areas for the coming reporting periods:

- Enhanced employee awareness and training on responsible sourcing and compliance obligations
- More detailed supplier risk mapping and assessment, with an emphasis on upstream traceability
- Active participation in industry-wide initiatives and working groups to promote best practices in responsible sourcing
- Continuous collaboration with third-party auditors and suppliers to ensure full traceability, effective risk mitigation, and sustainable compliance

The independent audit conducted by PricewaterhouseCoopers SA (PwC) on July 7, 2025, confirmed that Meyer Sintermetall AG's Compliance Management System (CMS) complies with the requirements of Articles 964j–964l of the Swiss Code of Obligations (CO) and the Ordinance on Due Diligence and Transparency (DDTrO) concerning minerals and metals from conflict-affected areas and child labor.

Meyer Sintermetall AG will continue to build on this foundation to further enhance the robustness, transparency, and accountability of its due diligence processes across its global supply chain.

Studen, October 6, 2025

CEO

Philippe Voisard