



**Manz AG
Reutlingen**

- ISIN DE000A0JQ5U3 -

**Addition to item 4 of the agenda
of the 2024 Annual General Meeting 2024**

Item 4 of the agenda of the Annual General Meeting on Tuesday, 2 July 2024, at 10:00 a.m. (CEST) is supplemented by the following proposed resolution.

4. Resolution on the election of the auditor and the consolidated financial statements for the fiscal year 2024

Resolution on the election of the auditor of the sustainability report for the fiscal year 2024

Based on the recommendation of its Audit Committee, the Supervisory Board proposes that Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft, based in Düsseldorf, to be appointed as the auditor of the Company's sustainability report for the fiscal year 2024 with effect from the date on which the German Act Implementing the Corporate Sustainability Reporting Directive into German Law ("CSRD Implementation Act") comes into force. The Supervisory Board only has to implement the resolution if a sustainability report to be prepared for the fiscal year 2024 is subject to a mandatory external audit by an auditor to be appointed by the Annual General Meeting in accordance with the CSRD Implementation Act.

The Audit Committee has declared that its recommendation is free from undue influence by third parties pursuant to Art. 16 (2) 3 of the EU Statutory Audit Regulation, and that no clause of the kind referred to in Art. 16 (6) EU Statutory Audit Regulation has been imposed on it.

Explanation of the addition to agenda item 4

The appointment of the auditor for sustainability reporting takes into account the upcoming implementation of the Corporate Sustainability Reporting Directive (CSRD) into German law, according to which capital market-oriented companies within the meaning of Section 264d of the German Commercial Code (HGB) will be obliged to prepare a sustainability report as early as the fiscal year 2024. As part of the summarized management report for the company and the Group, the sustainability report will then be a mandatory subject of the audit as part of a limited assurance engagement. For reasons of audit

continuity, Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft is to be appointed as the auditor of the sustainability report 2024 for reasons of audit continuity.

In detail:

According to Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU with regard to corporate sustainability reporting (Corporate Sustainability Reporting Directive, CSRD), which came into force on 5 January 2023, large capital market-oriented companies with more than 500 employees must already add a (group) sustainability report to their (group) management report for fiscal years beginning after 31 December 2023, which must be audited externally by the auditor or – at the option of the respective member state – by another (statutory) auditor or an independent provider of assurance services. This means that companies such as Manz AG, which are already subject to non-financial reporting within the meaning of Section 289b (1) and Section 315b (1) of the German Commercial Code (HGB), must prepare a sustainability report for the company and the group for the first time for the fiscal year 2024 and have it externally audited. The EU member states must transpose the CSRD into national law by 6 July 2024. In view of the current status of the legislative process, it can be assumed that the German legislator will pass a law to transpose the CSRD into German law (CSRD Implementation Act) and that the CSRD Implementation Act will come into force by the end of 2024.

It is therefore proposed that the Annual General Meeting 2024 appoint Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft, based in Düsseldorf, as the auditor of the sustainability report 2024. Auditors from Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft have already audited the sustainability report 2023 in the form of the separate non-financial group report of Manz AG for the fiscal year 2023 to a limited assurance engagement and issued the independent auditor's report reproduced in the sustainability report 2023 on 31 May 2024.

The resolution should, however, only be implemented by way of commissioning by the Supervisory Board if, pursuant to the CSRD Implementation Act, a sustainability report to be prepared for the fiscal year 2024 is subject to a mandatory external audit by an auditor to be appointed by the Annual General Meeting.

Reutlingen, June 2024

Manz AG
The Managing Board