



The
SUSTAINABILITY
Code

Declaration of conformity 2023

KTR Systems GmbH

Indicator set

GRI SRS

Contact

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Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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General

General Information

Describe your business model (including type of company, products / services)

KTR is one of the leading developers and manufacturers of drive technology for mechanical and plant engineering and is known as a technology leader in its fields of expertise. These include couplings, brake systems, hydraulic components, cooling systems and steel constructions.

The German family business can look back on a long and successful history. What began almost 140 years ago with the construction of transmission systems at F. Tacke KG in Rheine (North Rhine-Westphalia) has developed over the decades into a globally active company with more than 1,100 employees, 24 subsidiaries and over 90 sales partners. Today, KTR has subsidiaries in the US, France, Norway, India, China, Finland, Sweden, the Netherlands, Poland, the Czech Republic, the UK, Brazil, Japan, Denmark, Chile, Korea, Italy, Spain, Taiwan, Turkey and South Africa. The most recent subsidiary was established in Singapore in 2022. In addition to numerous standard products, we are continuously expanding our product portfolio. For this purpose, we develop customer-specific solutions in our own research and development centre in Rheine and in the Think Tank in Hilden. The commitment and innovative spirit of its employees have made the company what KTR is today.

Additional remarks:

This sustainability report relates to the German locations of KTR Systems GmbH and F. Tacke GmbH & Co. KG in Rheine.

In this report, the brand name KTR refers to both KTR Systems GmbH and F. Tacke GmbH & Co. KG.

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

As a company with a long-standing tradition, social and societal values are of fundamental importance to F. Tacke GmbH & Co. KG and KTR Systems GmbH. In order to further formalise our responsibility towards the environment and society, we will develop a comprehensive sustainability strategy for the entire Group in 2024, following the completion of our CSRD-compliant materiality analysis, which will integrate all key sustainability topics.

Our sustainability activities in Germany are currently organised into three central pillars:

- Environment and climate protection
- Social Responsibility
- Corporate Governance

We are already actively engaged in areas that are highly relevant to KTR. Our current focus is reducing our ecological footprint, lowering the greenhouse gas emissions of our business activities and adopting social responsibility along our supply chain. These topics are firmly anchored in our corporate culture, which is also reflected in our certified management systems.

When working on sustainability matters, we focus particularly on aspects on which KTR can exert the greatest positive influence in terms of materiality. Our analysis and selection of relevant topics are based on the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Furthermore, we evaluate our actions in the context of the 17 UN Sustainable Development Goals (SDGs), the goals of the EU Green Deal and the UN Climate Change Conference in Paris. Of course, we comply with all applicable laws and standards as well as the core labour standards of the International Labour Organization (ILO) and are committed to upholding the Universal Declaration of Human Rights.

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Ecological, socio-economic and political aspects

In 2023, the mechanical engineering industry was faced with considerable challenges. Rising costs, declining order intake, geopolitical tensions. From a socio-economic perspective, the shortage of skilled labour is one of the biggest challenges. The German mechanical and plant engineering is heavily integrated into global value chains. Due to the dependence on partially non-renewable raw materials and conflict minerals, human rights, environmental protection and resource conservation are key issues for every mechanical engineering company. Geopolitical tensions intensified in 2023, resulting in trade conflicts and regulatory requirements in the environmental and sustainability requirements area. Companies must adapt to new legislation in order to remain competitive and secure their position in the market.

Material sustainability aspects

We conduct our materiality analysis from two perspectives: The inside-out perspective assesses the impact of our business activities on various aspects of sustainability. The outside-in perspective assesses how sustainability factors influence the financial stability and future viability of our company.

Energy consumption

Targeted optimisation of energy efficiency and the use of innovative technologies reduce energy consumption and the ecological footprint, which also contributes to cost efficiency.

Greenhouse gas emissions

The aim is to consistently reduce emissions along the entire value chain. The increased use of renewable energies helps to reduce dependence on fossil fuels and actively combat climate change.

Resource conservation and environment protection

Efficient use of raw materials, waste minimisation and recycling management are at the centre of our environmental protection strategies in order to ensure the conservation of valuable resources and minimise negative environmental impacts.

Human rights

Respecting human rights and ensuring safe working conditions is a top priority, both within our company and along the entire supply chain.

Work safety & health protection

High occupational health and safety standards and regular training minimise risks and actively

promote a safe and healthy working environment.

Employer attractiveness

An attractive working environment, comprehensive social benefits and targeted training programmes contribute to the recruitment and long-term retention of qualified specialists.

Social Responsibility

We take responsibility in the communities in which we operate and are involved in regional and national social initiatives.

Regulatory compliance and market requirements

Compliance with relevant laws and guidelines is ensured. Adjustments are made to international and national sustainability regulations in order to fulfil the requirements of our customers and markets.

Sustainable procurement and supply chains

Sustainable procurement strategies ensure the availability and stability of required raw materials and minimise risks within the supply chain.

Customer safety and product quality

Our products fulfil the highest safety and quality standards in order to strengthen customer confidence and secure it in the long term.

Climate Change

Active measures to reduce CO₂ emissions and adapt to climate change are an integral part of our sustainability strategy.

Diversity and equal opportunities

Diversity and equal opportunities are promoted through an inclusive corporate culture in which all employees are given equal opportunities regardless of gender, origin or age.

Innovations and business model

Investments in sustainable innovations secure the future viability of our business model and support the transition to a sustainable and resilient economy.

The key sustainability aspects result in both opportunities and risks for us:

Opportunities:

- **Cost savings:** Energy savings and efficient use of raw materials can cut costs and reduce greenhouse gas emissions.
- **Competitive advantages:** The reduction of greenhouse gas emissions and transparent communication of our measures strengthen our image and open up new market opportunities.
- **Innovation potential:** The circular economy and sustainable procurement promote innovative business models and increase market stability.
- **Employer attractiveness:** A sustainable, attractive working environment attracts qualified

specialists and retains them in the long term.

- **Social acceptance:** Involvement in social initiatives strengthens stakeholder trust and increases attractiveness for investors and employees

Risks:

- **High initial investment:** technology and compliance costs can increase operating costs.
- **Raw material and supply chain risks:** dependence on non-renewable raw materials and regulatory uncertainties can present challenges.
- **Public perception:** negative perception and the need for high transparency could affect image.
- **Pressure to adapt:** rapidly changing market conditions, regulation and competitive pressure require flexible business strategies.
- **Demographic change:** personnel planning and recruitment are becoming increasingly challenging and can impact business activities.
- **Acute physical risks due to climate change:** extreme weather events, water shortages, infrastructure damage can affect business activities and may require adjustments.
- **Chronic physical risks due to climate change:** shifting climate zones, coastal infrastructure, long-term health risks, availability of energy resources can affect business activities and may require adjustments.

By proactively managing these opportunities and risks, we improve our sustainability performance and at the same time secure our economic success and market position.

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

Our sustainability activities are organised into three central pillars:

- Environment and Climate protection
- Social Responsibility and
- Corporate Governance

These pillars are closely linked to the United Nations Sustainable Development Goals (SDGs) and form the basis for our strategic goals and measures. Although we pay attention to all 17 goals, Goal 3 'Good health and well-being', Goal 7 'Affordable and clean energy', Goal 8 'Decent work and economic growth', Goal 9 'Industry, innovation and infrastructure', Goal 12 'Sustainable consumption and production' and Goal 13 'Climate action' are particularly important for our business model. We are also guided by the sustainability principles of the Blue Competence Initiative, which has defined a total of 12 guiding principles based on the principles of economic success, fairness, respect and responsibility. These principles cover strategic, operational, cultural

and communicative aspects and are also based on the SDGs. Measurable sustainability targets will be defined when we develop our sustainability strategy in 2024.

Environment and climate protection: SDGs: Goal 7 'Affordable and clean energy', Goal 12 'Sustainable consumption and production', Goal 13 'Climate action'. Main targets: Introduction of net-zero greenhouse gas targets for the company and the supply chain, reduction of the CO₂ footprint, promotion of renewable energies, efficient waste management and resource utilisation.

Social Responsibility: SDGs: Goal 3 'Good health and well-being', Goal 8 'Decent work and economic growth'. Main objectives: Ensure a safe and healthy and attractive working environment for all employees, promote employee well-being, continuously improve occupational safety, promote human rights.

Corporate governance: SDGs: Goal 3 'Good health and well-being', Goal 8 'Decent work and economic growth', Goal 9 'Industry, innovation and infrastructure'. Main objectives: Strengthening governance and risk management, promoting a corporate culture of sustainability awareness, responsible supply chain management, implementing a values-based compliance strategy, increasing knowledge of these issues among employees and business partners, promoting sustainability in the supply chain.

Our environmental management system, which has been certified since 2008, will continue to serve as the basis for our ecological responsibility. In order to reduce our greenhouse gas emissions, we plan to set ourselves science-based CO₂ targets in 2024.

To ensure human rights and social standards in our supply chains, we will carry out regular risk analyses from 2024 in order to implement targeted measures. With this in mind, we will also revise our guidelines in 2024 and add further topics that have not yet been comprehensively covered, such as conflict minerals and greenhouse gases. We also want to use the VDMA ZVEI Code of Conduct (CoC) adopted in 2023 as the basis for creating a common understanding of values and responsibility with our suppliers, which we will train internally and externally.

In addition to these individual goals, activities in 2024 will focus in particular on establishing our internal sustainability management. Through the newly created Corporate Responsibility department with the ESG, HSE and Compliance divisions, we are creating shared, integrated processes and aiming to increasingly integrate sustainability into our corporate processes. In order to keep our employees, business partners and other stakeholders continuously informed about our commitment to sustainability, we are establishing a reporting system that fulfils the requirements of the CSRD.

To this point, KTR Systems GmbH has carried out an annual review as part of the management review to determine the extent to which defined targets have been achieved. The requirements placed on the company are also evaluated in order to include potential new target areas in the catalogue of objectives. The principle of continuous improvement as part of an established PDCA cycle motivates us not only to achieve set targets, but also to work continuously on improving our key performance indicators (KPIs).

From 2024, the review of target achievement will take place during the year as part of steering committees. This will take place alongside the annual management review and will be supported by KPIs to be defined in accordance with the ESRS and an annual sustainability report to the Executive Management and stakeholders. This structured approach enables us to manage our

sustainability strategy effectively, document progress transparently and make timely adjustments where necessary in order to achieve our corporate goals and sustainability targets.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Our value chain at KTR Systems GmbH can be roughly divided into six stages:

- 1. Product development:** Based on the requirements of our customers and feedback from sales, we continuously develop our product portfolio while taking into account legal requirements and technological advances.
- 2. Supplier selection and procurement:** We select our suppliers with the utmost care in order to source raw materials and preliminary products in accordance with our high quality and environmental standards.
- 3. Production and quality assurance:** Our global production facilities process a wide range of materials in multi-stage manufacturing processes. These include raw materials, trade goods and semi-finished products such as semi-finished steel products or sheets. Quality assurance is an integral part of our production processes, including responsibilities and comprehensive documentation. For raw materials and semi-finished products, the aim is to achieve complete traceability.
- 4. Distribution:** Our finished products are packaged and delivered to our customers worldwide, ensuring the highest standards in terms of logistics and customer service.
- 5. Utilisation phase:** Our products are used in our customers' applications for several decades. We are constantly working to extend the service life of our products and offer a repair and spare parts service to maximise efficiency.
- 6. Disposal and recycling:** We are committed to a sustainable circular economy. At the end of their useful life, our products, most of which are made of recyclable materials such as steel and aluminium, are preferably recycled and returned to the raw materials cycle or disposed of in an environmentally friendly manner.

In each of these steps, we put great value on meeting our sustainability goals and environmental commitments. Our selection criteria for suppliers actively take ecological aspects into account to ensure that our entire value chain is sustainable and environmentally friendly. Once we have received the necessary materials and goods, we use them in our production processes. These processes require energy in the form of electricity, fuels and combustibles, which in turn causes emissions. In accordance with our environmental policy, we strive to minimise our environmental impact by continuously improving our processes and procedures and reducing our consumption of resources, as further described in criteria 11-13.

To ensure our high quality and environmental standards for products and services, we have

established a globally standardised supplier selection process. This process requires new suppliers to either be certified in accordance with ISO 9001 (quality management system) or ISO 14001 (environmental management system) or to complete a self-disclosure form on their quality and environmental protection measures. The questionnaire covers topics such as environmental protection measures, further training in environmental protection and the consideration of environmental aspects in the development of new products and services. We also attach great importance to strict compliance with all relevant standards and regulations, including REACH and RoHS conformity. In the area of quality assurance, we focus on structured and defined processes to ensure quality, such as the clear definition of responsibilities, comprehensive process documentation and the desired traceability of our products. A partnership with a supplier only finalises when all these requirements have been met.

In addition, the entire group of companies has committed to the VDMA and ZVEI (German Electrical and Electronic Manufacturers' Association) Code of Conduct (CoC). This code deals with compliance and sustainability issues such as anti-corruption, health and safety, human rights, the environment, energy and climate protection. It is binding for our employees as well as for our suppliers, who must confirm compliance with our CoC or at least an equivalent standard.

We are aware that compliance with our standards can be a challenge in some parts of the world. Therefore we prefer European suppliers wherever possible in order to minimise potential risks such as human rights violations and child labour. In 2023, around 80 per cent of our goods and services came from Europe, of which around 60 per cent came from Germany, while the remaining 20 per cent were sourced from Asia.

Regular visits to suppliers and random audits in accordance with our internal audit plan enable us to check compliance with our standards and gain an accurate picture of local working conditions. On these occasions, we discuss key sustainability issues along our value chain, in particular the transparency and reduction of CO₂ emissions and the observance of human rights and compliance.

We also review measures against child labour, occupational safety, health protection and the responsible handling of conflict minerals. We do not consider working with suppliers who do not fulfil our strict requirements.

From 2024, we will also carry out sector- and region-specific risk analyses with regard to human rights and environmental impacts in order to be able to carry out our supplier selection and supplier audits in an even more targeted manner.

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Overall responsibility for sustainability lies with the CEO Nicola Warning. The strategic planning, monitoring and analysis of our sustainability measures is coordinated closely with the Head of Corporate Responsibility, Katharina Garza.

By strengthening our sustainability team, we will work with the business units and departments to drive forward the implementation of operational sustainability initiatives in 2024. In doing so, we are already focusing on the use of synergies with existing structures and management systems such as compliance, quality and the environmental management system.

The progress and strategic direction in the area of sustainability are a regular part of our Advisory Board meetings. In future, we will review target achievement not only as part of the annual management review, but also during the year in special steering committees. From 2024, we will communicate defined key figures in accordance with the ESRS as well as an annual sustainability report to both the management and our stakeholders. Any deviations from the targets set will be carefully analysed and targeted measures will be taken to ensure that the targets are achieved in subsequent assessment periods.

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

KTR's sustainability strategy is firmly anchored in day-to-day business through internal rules, processes and standards. Since 2008, the company has maintained an ISO 14001-certified environmental management system with regular training on environmental issues to ensure continuous awareness and active participation in our sustainability goals.

Our internal guidelines and processes control the handling of key sustainability issues and ensure fair, objective personnel processes. The Code of Conduct, quality policy and environmental policy set clear standards for behaviour within the company, towards business partners and on environmental issues. These guidelines promote an ethically and sustainably orientated corporate culture.

Ecological criteria are decisive in the selection of our suppliers, who are committed to fulfil our requirements in the Code of Conduct for a sustainable value chain. Governance and compliance are core elements of our corporate management, with clear structures for transparent management and effective risk management. We continuously monitor compliance with ethical principles and legal requirements as well as the implementation of measures to combat corruption and promote fair business practices. Our corporate culture emphasises integrity and ethical behaviour through training and clear communication of our values, integrated with environmental guidelines for sustainable action.

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

For the years 2021-2023, we have recorded the greenhouse gas emissions for Scope 1 and 2 as well as relevant Scope 3 categories (including purchased materials, waste and air travel) of our business activities. We will collect this data regularly in future in order to review the effectiveness of our measures. To ensure reliability, comparability and consistency, we follow the requirements of the Greenhouse Gas Protocol when calculating our GHG footprint.

In addition to environmentally relevant KPIs such as waste generation, use of materials and raw materials and energy consumption, we also record the staff turnover rate, returns rate, supplier complaints, work-related accidents and injuries to our employees, as well as sales per capita and training costs. These figures are consistently recorded annually by the quality management team and reported to the executive management as part of the management review.

As part of our CSRD materiality analysis and the further development of our sustainability strategy, we will define additional KPIs in 2024 in order to continue to effectively monitor the effectiveness of our measures.

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

a. A description of the organization's values, principles, standards, and norms of behavior.

KTR stands for expertise and top technological quality. With passion and great responsibility towards our employees, business partners and the environment, we firmly anchor our corporate

values of innovation, independence and responsibility in our actions.

Our quality policy is geared towards continuously increasing customer satisfaction through high-quality products and services. We safeguard our quality standards by continuously training our employees and optimising processes and procedures.

In the area of environmental protection, we aim to minimise our environmental impact and manufacture products in a way that conserves resources. Through a continuous improvement process, we are open to suggestions and proposals from our employees, customers, suppliers and business partners. All employees are informed and trained in accordance with their environmental protection responsibilities. Further information on our corporate mission statement and our quality and environmental policy can be found at [here](#).

Health and safety of our employees in the workplace is our top priority. Our aim is to prevent accidents, work-related illnesses and physical and mental stress. We promote safety and health-conscious behaviour not only in the workplace, but also in our employees' private lives. The development of safety and health skills is an integral part of our personnel development and corporate culture.

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

There are currently no sustainability-related target agreements with managers and employees. Sustainability aspects are not yet part of the bonus agreements and are also not yet part of the evaluation of management by the Advisory Board. The integration of sustainability targets is not yet planned.

Individual targets are agreed with employees and managers that contribute to the achievement of business objectives and are monitored by the respective superior.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

- i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
- ii.** Sign-on bonuses or recruitment incentive payments;
- iii.** Termination payments;
- iv.** Clawbacks;
- v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

All employees receive a fixed basic salary. There is also variable remuneration for some employees, which is based on target agreements and their achievement.

We offer all employees a company pension scheme financed by KTR. Managers also receive company cars. In order to counteract the shortage of skilled labour, a bonus has been established for the successful placement of a new employee.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

This indicator is not currently collected. It will be reported from the 2025 financial year onwards, insofar as it is one of our key sustainability indicators in accordance with the CSRD.

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

In 2023, in preparation for the CSRD, we began a comprehensive stakeholder analysis in which we analyse the interest and influence of various groups on KTR. Our most important primary stakeholder groups are our customers, employees and suppliers. We are in regular and direct dialogue with all of them.

Customers

As KTR, we stand for the highest quality and excellent delivery performance - we want to continue to fulfil this claim in the future. We continuously analyse customer satisfaction and delivery performance using an internal tracking system. Our sales department is in constant contact with our customers. We have fixed annual meetings with major customers in which we discuss customer satisfaction and the terms of the co-operation. We always endeavour to maintain a constructive exchange in order to be able to fulfil our customers' requirements in the best possible way in the future. We are also in constant dialogue with customers via the VDMA and at trade fairs and specialist conferences, and use these meetings as a platform for discussing current topics. In the reporting year, customers increasingly expressed a desire for more transparency and dialogue on sustainability topics such as product carbon footprint (PCF) and corporate carbon footprint (CCF), the Supply Chain Sustainability Act, occupational safety and compliance. To fulfil this wish, we will establish appropriate structures and make resources available in 2024.

Employees

We communicate with our employees via various channels such as SharePoint, annual employee meetings and discussions as well as information events organized by management or the works council. If necessary, employees can contact managers or the Works Council directly at any time. Wherever possible, we maintain an open dialog with our employees and try to implement suggestions and proposals for improvement. We are not only interested in improving processes and productivity, but also in strengthening the corporate culture and the sense of togetherness. Especially after the corona virus, there was a great desire among employees to get back in touch and exchange ideas. That is why we have set up a bistro for employees at the Rheine site in addition to a multifunctional building (KTR Exhibition Center), where exhibitions, information events and training courses are to take place, and are planning regular events here, such as our summer party. For our KTR Exhibition Center, we have paid attention to energy-efficient construction and the use of renewable energies. Thanks to heat pumps, geothermal energy and buffer storage, the KTR Exhibition Center is largely self-sufficient with self-produced energy. This year, we also built a covered bicycle stand and installed three photovoltaic systems, which will be fully operational in 2024. We expect to be able to cover up to a third of our total electricity requirements at the Rheine site with photovoltaics.

Suppliers

We have approximately 450 production material suppliers worldwide, and we have discussions with the most important suppliers at least once a year. It is important to us to maintain a good, long-term and constructive working relationship with our suppliers. This is why we visit both large and long-standing suppliers in person to discuss cooperation and developments on the market. In these 360-degree meetings, we not only discuss traditional topics such as current performance, delivery times and prices. These meetings also provide an opportunity to talk about other current topics and new supply chain requirements. We also carry out supplier audits and visits throughout the year.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
- i.** how the organization has responded to those key topics and concerns, including through its reporting;
 - ii.** the stakeholder groups that raised each of the key topics and concerns.

The following issues and concerns were raised through engagement with our stakeholders (see also criterion 9):

Customers

- Due diligence in the supply chain
- Sustainability
- Compliance
- emissions of the products and the company

We will establish appropriate structures and make resources available for these topics in 2024.

Employees

- Strengthening employee exchange and communication
- Installation of photovoltaic systems
- Expansion of environmentally friendly forms of mobility

We are planning events in our new KTR Exhibition Center to meet employees' desire for more interaction with each other after the corona virus pandemic. We have also set up a kiosk here especially for employees.

The photovoltaic systems were installed in 2023 and a covered bicycle stand was also built. In

2024, we will push ahead with the electrification of the vehicle fleet and develop a concept for the charging infrastructure at the site.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

As a component manufacturer, KTR offers a very broad product portfolio that covers the following areas:

- **Drive technology**
- **Brake Systems**
- **Cooling systems**
- **Hydraulic components**

In addition to our standard range, we also develop custom-made products for our customers. Our products are used in a wide variety of systems and machines, such as

- Wind Power
- Construction Machinery and Agriculture
- Pumps and Compressors
- Automation
- Machine Tools
- Drive Technology
- Hydraulics
- Marine
- Gensets

Over 150,000 KTR couplings have been installed worldwide in wind turbines with rated outputs from 25 kW to 12 MW. Sun, wind and sea offer KTR further growth potential.

Conserving resources and sustainability

As a matter of principle, we pay attention to the development and manufacture of our products:

- Conserving resources
- Extending the service life
- Reducing the amount of waste to be disposed of
- Avoidance of emissions

Innovation process and environmental compatibility

We have a defined innovation process for the development of new products, in which environmental compatibility plays a central role. Here we focus on

- Increasing the proportion of recyclable materials
- Compliance with the REACH and RoHS regulations, as well as the standards for conflict minerals

For this purpose, we develop customer-specific solutions in our own research and development centre in Rheine and in the Think Tank in Hilden. Employees can submit suggestions for improvement via the company's idea management system.

Lightweight construction and material savings

We also want to exploit the potential of lightweight construction and try to save material wherever possible. Our goals here are:

- To build light and compact for a high power density
- Increase power density while maintaining the same size, which equates to a reduction in material usage

Energy efficiency and recycling

Our products do not consume any energy during the utilization phase, but we contribute to energy efficiency by

- Building drives that are as compact as possible
- Energy-efficient design of our coolers
- Purchasing energy-efficient components such as hydraulic pumps and electric motors

A large proportion of our products are made of metallic materials such as aluminium and steel, which are easy to recycle.

Durability of our products

Our products are characterized by a very long service life, which helps to conserve natural resources:

- As standard, we aim for a service life of at least 20 years
- However, couplings can also be used in general mechanical engineering for 30 years or more
- Products for installation in wind turbines, which are in use for up to 8,000 hours a year, even achieve a service life of 30 years

For large couplings, some of which are in use for up to 40 years, we offer our customers the option of reconditioning or repairing them.

CO₂ emissions and sustainability targets

CO₂ emissions in their supply chain are also becoming increasingly important for our customers. In 2023, we therefore began calculating our corporate carbon footprint (CCF) from the base year 2021 and will also report the product carbon footprint (PCF) for our products in future. At the same time, we will set ourselves quantifiable targets for relevant key figures in 2024/2025, which we must report in accordance with the CSRD. We will consistently report on the development of these key figures, the measures implemented and the degree to which targets have been achieved as part of our sustainability reporting in the following year.

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.
(Note: the indicator should also be reported when reporting to GRI SRS)

In our KTR annual financial statements, we only report investments (Kurze) / shares in affiliated companies as financial assets (in accordance with HGB). We do not take any environmental or social factors into account here, as these investments only have an operational purpose. In addition, we have loan agreements with some subsidiaries that are used for operational financing and are reported under receivables due to their short-term nature. For our reinsurance policies to secure our pension commitments, we work with renowned German companies that can demonstrate a high level of commitment to sustainability themselves. In the case of fixed-term deposits, we endeavor to invest as green deposits.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company’s business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

The two companies in Rheine primarily use electricity, natural gas and diesel, as well as water and land. The table provides an overview of how these resource consumptions, including waste, have developed over the last three years.

Ressources	2021	2022	2023
Electricity [kWh]	3,357,067	3,134,413	3,045,777
Natural gas [kWh]	2,172,609	1,648,825	1,663,740
Diesel [l]	66,457	80,269	90,658
Water [m3]	2,246	2,526	3,182
Materials purchased [t]	27,388	26,637	21,155
Waste (recyclable or reusable) [t]	1,964	2,049	1,641
Hazardous waste [t]	20	23.14	26.8

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

We set ourselves continuous targets to improve the resource efficiency and environmental aspects of our business activities. Our main objectives include

1. **Reducing the consumption of gas, water and electricity**
2. **Increasing the proportion of renewable energy sources**
3. **Reducing the use of materials and the amount of waste, increasing the recycling rate**
4. **Reducing greenhouse gas emissions**

As a member of the **Blue Competence** Initiative, we share the firm belief that the responsible use of natural resources and social responsibility are key aspects of corporate behaviour. We want to express this conviction through sustainable products, production and management processes and strive for continuous improvement.

Strategies and specific measures to achieve our goals

To achieve these goals, we have developed and implemented the following strategies and measures:

Re 1.: Reduction in the consumption of gas, water and electricity

- **Environmental management system in accordance with ISO 14001:** monitoring audit for continuous monitoring and improvement of our environmental performance (2023)
- **Conversion of compressors and elimination of compressed air leaks (2023)**
- **Further conversion to LED lighting (2021-2024)**
- **Conducting an energy audit in accordance with DIN EN 16247-1 (planned for 2024)**
- **Energy-related refurbishment measures:** Roof refurbishment of 3 production and storage halls (planned 2024-2026)
- **Construction of a new, energy-efficient production line (planned for 2025)**
- **Introduction of a new measurement concept:** installation of new measurement points, improved data transparency and peak load management (planned for 2024)

Re 2: Increasing the proportion of renewable energy sources

- **Conversion to 100% green electricity:** Fully achieved at all German locations (2023)
- **Electrification of the vehicle fleet:** To reduce fuel consumption (planned 2024)
- **Installation of photovoltaic systems:** A total of 3 photovoltaic systems installed at the Rheine site (2023)

Re 3.: Reduction of material use and waste volume, increase in recycling rate

- **Increasing the proportion of recyclable materials:** Ongoing integration into our product development (permanent)
- **Strategic review of the product portfolio:** increased power density while maintaining the same size, reduced use of materials (permanent)
- **Focus on energy-efficient design of cooling systems:** To minimize energy consumption in the use phase
- **Use of twist packs made from 100% recycled material:** introduction in our logistics, which has enabled us to increase the use of recycled materials and save over 54 tons of CO₂

(2023)

- **Replacement of plastic deep cell inlays with fiber casting:** reducing the CO₂ footprint, lowering costs and increasing the recycling rate (planned for 2024)
- **Replacement of disposable corrugated cardboard packaging:** for sensitive components, reusable deposit system with higher capacity (planned 2024)
- **Switch from disposable to reusable pallets and replace disposable plastic tape with reusable tape (2023)**

Re 4.: Reduction of greenhouse gas emissions

- **Establish corporate carbon footprint:** record actual status for key categories from base year 2021 (2023)
- **Set science-based targets for reducing greenhouse gas emissions:** Define and publish targets and target pathway (planned for 2024)
- **Continuous recording and monitoring of greenhouse gas emissions:** Expansion to international locations planned for Scope 1+2 (2024)
- **Increasing data transparency in the supply chain:** by systematically requesting CO₂-related information from suppliers (2024)
- **Preparations to determine the product carbon footprint (2024-2025)**

So far, we are well on track to achieve our targets. In the event of delays or adjustments, the reasons were analysed and measures adjusted accordingly. As part of the implementation of CSRD reporting, we will also quantify and monitor the targets in the area of resource management.

Significant risks and their impact on resources and ecosystems

Our business activities are potentially associated with risks that can have a negative impact on resources and ecosystems. These include:

- **Resource consumption and emissions:** Despite reduction measures, the consumption of gas, water and electricity remains a risk associated with the release of greenhouse gases and the release of pollutants
- **Environmental impact of production processes:** Continuous efforts to minimize these impacts are necessary to reduce negative impacts on the environment
- **Dependence on non-renewable raw materials:** Risks due to availability and price stability of these raw materials
- **Negative impacts along the value chain:** transparency and measures to reduce these impacts are required
- **Biodiversity and ecosystems:** We are monitoring the rapid deterioration with concern and aim to have a positive impact along our value chain

We are aware of these risks and are doing everything we can to minimize negative impacts through sustainable practices and continuous improvement.

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

i. non-renewable materials used;

ii. renewable materials used.

Cumulative material quantities of KTR Systems GmbH and F. Tacke KG for 2021 to 2023

Material	2021	2022	2023
Different materials [t]	5,737.34	5,737.15	4,983.38
Plastic [t]	634.29	568.87	440.53
Sintered metal [t]	790.12	788.65	331.01
Cast iron products [t]	6,370.05	6,146.88	4,968.42
Steel [t]	12,753.35	12,117.19	9,568.38
Stainless steel [t]	115.24	146.13	103.98
Cast aluminum [t]	565.01	611.12	475.78
Semi-finished aluminum products [t]	406.46	497.22	267.35
Special materials [t]	16.19	23.83	17.02
Total	27,388.05	26,637.04	21,155.85

The data comes from the 2021 to 2023 data collection for the greenhouse gas balances of KTR Systems GmbH and F. Tacke KG, which were prepared in accordance with the Greenhouse Gas Protocol.

A classification of materials into non-renewable and renewable materials is currently not possible but is planned for the next reporting period when additional categories will be included in the calculation.

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

c. In joules, watt-hours or multiples, the total:

i. electricity consumption

ii. heating consumption

iii. cooling consumption

iv. steam consumption

d. In joules, watt-hours or multiples, the total:

i. electricity sold

ii. heating sold

iii. cooling sold

iv. steam sold

e. Total energy consumption within the organization, in joules or multiples.

f. Standards, methodologies, assumptions, and/or calculation tools used.

g. Source of the conversion factors used.

Cumulative consumption figures for KTR Systems GmbH and F. Tacke KG for 2021 to 2023

Consumption type	2021	2022	2023	2023 in MJ
Fuel consumption (diesel)	66,457 l	80,269 l	90,658 l	3,198,414 MJ
Electricity consumption (electricity mix)	3,357,067 kWh	1,593,185 kWh	0	
Electricity consumption (green electricity)	0	1,541,228 kWh	3.045.777 kWh	10.964.797 kWh
Heating energy consumption (natural gas)	2,172,609 kWh	1,648,825 kWh	1,663,740 kWh	5,989,464 kWh

The data comes from the 2021 to 2023 data collection for the greenhouse gas balances of KTR Systems GmbH and F. Tacke KG, which were prepared in accordance with the Greenhouse Gas Protocol.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

Cumulative energy volumes of KTR Systems GmbH and F. Tacke KG for 2021 to 2023

Consumption type	2021 [kWh]	2022 [kWh]	2023 [kWh]	Change 2023 to 2022 [%]	Change [MJ]
Electricity	3,357,067	3,134,413	3,045,777	-2.8	-319,086
Heating energy (natural gas)	2,172,609	1,648,825	1,663,740	+0.9	+53,694

The data comes from the 2021 to 2023 data collection for the greenhouse gas balances of KTR Systems GmbH and F. Tacke KG, which were prepared in accordance with the Greenhouse Gas Protocol.

In 2023, there was a reduction in electricity consumption of 9.27% compared to the base year 2021. Compared to the previous year (2022), electricity consumption fell by 2.8%. Natural gas consumption developed in the opposite direction - while it is 12.4% lower compared to the base year 2021, it increased by 0.9% compared to the previous year (2022).

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water.

- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
 - i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
 - ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).

- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Cumulative municipal water consumption of KTR Systems GmbH and F. Tacke KG for 2021 to 2023

Year	consumption in m3
2021	2246
2022	2526
2023	3182

The data comes from the 2021 to 2023 data collection for the greenhouse gas balances of KTR Systems GmbH and F. Tacke KG, which were prepared in accordance with the Greenhouse Gas Protocol.

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

- a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b. Contextual information necessary to understand the data and how the data has been compiled.

Cumulative waste volumes of KTR Systems GmbH and F. Tacke KG for 2021 to 2023

Type of waste	2021	2022	2023
<i>Recycling</i>			
Metal waste [t]	1,739.1	1,800.8	1,409.9
Wood/ paper [t]	225.1	246.5	226.12
Plastic [t]	0.1	1.5	4.7
<i>Recycling/disposal</i>			
Special waste/hazardous waste	20.0	23.1	26.8
Total	1,984.2	2,048.8	1,667.5

The data comes from the 2021 to 2023 data collection for the greenhouse gas balances of KTR Systems GmbH and F. Tacke KG, which were prepared in accordance with the Greenhouse Gas Protocol. These are the summarized, main waste categories, which were divided according to recyclability.

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

We are continuously working to reduce our energy and resource consumption. Within our ISO 14001-certified environmental management system at KTR Systems GmbH, we are constantly developing our environmental responsibility. The most important sources of emissions and challenges are

- **Natural gas and diesel as energy sources:** These fall under Scope 1 and are mainly used for heating purposes and the vehicle fleet.
- **Electricity consumption:** This falls under Scope 2 and comprises the entire electricity

consumption of the companies at the Rheine site.

- **Upstream and downstream emissions (Scope 3):** Purchased goods and services, transport and distribution (upstream and downstream), waste and business travel were balanced.

The biggest challenges are to reduce these consumptions and to further improve the data quality for Scope 3. Our objectives include:

- **Reduction of energy consumption and CO₂ emissions:** Specific targets and a target achievement path will be defined in the transformation concept, which will be finalised in 2024.
- **Increasing the proportion of renewable energy sources**
- **Expansion of the GHG balance:** integration of international locations and improvement of the database in the coming years

To achieve these goals, we are implementing the following strategies and measures:

- **Installation of photovoltaic systems:** to increase the proportion of electricity we generate ourselves.
- **Switching to LED lighting:** Already implemented to reduce electricity consumption.
- **Development of a transformation concept:** start in 2023, completion planned for 2024, to define and implement specific measures
- **Electrification of the vehicle fleet:** Planned from 2024 to reduce diesel consumption.
- **Use of green electricity:** Already since 2023 at all German locations.
- **Strategic purchasing:** Consideration of CO₂ footprint and other factors in the procurement process
- **Improvement of the supplier dialogue:** Increasing data transparency through greater exchange

Successes to date include the switch to 100% green electricity and the installation of photovoltaic systems and LED lighting. The development of the transformation concept has begun and we plan to finalise it in 2024. Some targets have not yet been fully achieved, as the data quality for certain Scope 3 categories needs to be further improved and some measures are of a long-term nature.

We use the following benchmarks for our calculations:

- **Base year:** The data comes from the 2021 to 2023 data collection.
- **Scope:** The calculations apply to KTR Systems GmbH and F. Tacke KG
- **Emission factors:** Use of primary and secondary data from scientific databases (e.g. EEW 2022, Gemis 5.1) and the
- **Framework:** Preparation of greenhouse gas balances in accordance with the Greenhouse Gas Protocol.

These detailed calculations and measures enable us to effectively reduce our emissions and promote sustainable practices within our company.

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

Cumulative emissions of KTR Systems GmbH and F. Tacke KG for 2021 to 2023 in Scope 1

	2021 (base year)	2022	2023
	emissions [t CO ₂ e]	emissions [t CO ₂ e]	emissions [t CO ₂ e]
Natural gas	395	300	303
Diesel	208	251	284
Total	603	551	587
Number of employees Annual average	473	492	504
Total production [t]	1,903	1,986	1,606
Total emissions relative [t CO₂e / MA]	1.27	1.12	1.16
Total emissions relative [t CO₂e / t]	0.32	0.28	0.37

Cumulative emissions 2023 Scope 1: 587 t CO₂e

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- d. Base year for the calculation, if applicable, including:
 - i. the rationale for choosing it;
 - ii. emissions in the base year;
 - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

Cumulative emissions of KTR Systems GmbH and F. Tacke KG for 2021 to 2023 Scope 2

	2021 (base year)	2022	2023
	emissions [t CO ₂ e]	emissions [t CO ₂ e]	emissions [t CO ₂ e]
Electricity	1846	672	0
Number of employees Annual average	473	492	504
Total production [t]	1,903	1,986	1,606
Total emissions relative [t CO₂e /EMP]	3.90	1.37	0
Total emissions relative [t CO₂e /t]	0.97	0.33	0

Cumulative emissions 2023 Scope 2: 0

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

Cumulative emissions of KTR Systems GmbH and F. Tacke KG for 2021 to 2023 Scope 3

	2021 (base year)	2022	2023
	emissions [t CO ₂ e]	emissions [t CO ₂ e]	emissions [t CO ₂ e]
A1: Purchased goods and services	38,102	37,907	29,739
A4: Transportation and distribution (upstream)	1,606	1,285	1,114
A5: Waste	2,499	2,644	2,185
A6: Business travel	5	35	66
A9: Transportation and distribution (downstream)	1,357	1,478	870
Total Scope 3 incl. 5% safety margin	45,747	45,517	35,673
Number of employees Annual average	473	492	504
Total emissions relative [t CO₂e /EMP]	96.72	92.51	70.78
Total production [t]	1,903	1,986	1,606
Total emissions relative [t CO₂e /t]	24.04	22.92	22.21

Cumulative emissions 2023 Scope 3: 35,673 t CO₂e

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c. Base year or baseline, including the rationale for choosing it.
- d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e. Standards, methodologies, assumptions, and/or calculation tools used.

	2021 (base year)	2022	2023
	emissions [t CO ₂ e]	emissions [t CO ₂ e]	emissions [t CO ₂ e]
Scope 1	603	551	587
Scope 2	1846	672	0
Scope 3 (incl. safety margin 5%)	45,747	45,517	35,673
Total	48,197	46,740	36,260
Number of employees Annual average	473	492	504
Total production [t]	1,903	1,986	1,606
Total emissions relative [t CO₂e /MA]	101.9	95.19	71.94
Total emissions relative [t CO₂e /t]	25.33	23.53	22.58

The total amount of GHG emissions has fallen continuously since the base year 2021. While it only fell by 2.7% in Scope 1 in the 2023 reporting year compared to the base year, we were able to reduce GHG emissions in Scope 2 by 100% by switching to green electricity. In Scope 3, absolute emissions have fallen, but so has the total quantity produced. Both emissions per employee and emissions per tonne produced have decreased.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

We strictly comply with all statutory regulations and provisions in Germany. In doing so, we do not pursue time-bound goals, but rather view compliance with employee rights as a continuous process.

For over 30 years, we have had a works council that represents the interests of our employees vis-à-vis the management. The Works Council currently consists of 11 members from different areas of the company. In addition, there is a representative for severely disabled employees. This representation enables us to conclude collective agreements, which include around six works agreements per year on topics such as pay determination, recruitment, working hours and their distribution. In addition, the works council offers confidential consultation hours for all employees on a quarterly basis and can be contacted by phone or email at any time.

In order to promote and maintain the health of our employees, we organise preventive medical check-ups. This includes people who regularly work at computer screens as well as people who need to be qualified for working at heights or operating industrial trucks. Employees are also offered free vaccinations. Further occupational safety programmes, such as the provision of manipulators or exoskeletons, are being implemented for manual load handling.

At present, employees are not directly involved in sustainability management, but they are encouraged to communicate suggestions and ideas of any kind to their managers. In future, we plan to set up an internal SharePoint where employees can contribute their ideas directly and find out about KTR's commitment to sustainability.

Thanks to our strict supplier selection process, the obligation of all employees, business partners and suppliers to comply with our Code of Conduct, regular supplier audits and our high proportion of European suppliers, we consider the risk of labour rights violations for KTR in Germany to be low. To verify this and also expand internationally, we will conduct a risk analysis of our supply chain in

2024, from which we will derive additional measures depending on the results.

The regulations described here only apply to the companies at the Rheine site. Our international subsidiaries are legally independent and act as such, but they are also obliged to comply with local legal regulations and provisions. Our Code of Conduct and our quality and environmental policy also apply to the entire group of companies.

As part of Group-wide reporting under the CSRD, we will increasingly collect qualitative and quantitative key figures from our subsidiaries and publish them as part of our sustainability reporting from the 2025 financial year.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

Equal opportunities for all employees is a key concern for KTR. Our goal is to firmly integrate equal opportunities into our corporate culture and to live them every day. In 2024, we also want to set ourselves specific, measurable targets for promoting and monitoring diversity and equal opportunities.

We have already reached important milestones in the area of gender diversity. Our managing director is a woman, the Works Council is chaired by a woman and around 20% of our workforce is female. We are endeavouring to further increase the proportion of women and offer part-time jobs, home office options and flexible working hours, among other things. Our job advertisements are formulated in a gender-neutral way and we attach great importance to gender-appropriate language.

We support foreign employees in finding and financing language courses to facilitate their integration.

Remuneration at KTR is based on a collectively agreed pay scale, which varies according to the job description. In this way, we ensure that all people with the same areas of responsibility are categorised in the same salary bracket.

We also take our responsibility seriously with regard to the inclusion of people with physical and mental disabilities. Since this year, we have had a representative for employees with severe disabilities. We also support the regional Caritas workshops through a co-operation.

We also promote age diversity at KTR and create structures so that employees of all ages can participate in working life in the best possible way. The 'Young Professionals' support programme has been in place for younger employees since 2017. This year, we launched the equivalent for older employees in the form of the 'Senior Professionals' programme. Both programmes are aimed

at promoting careers and expanding and developing networks.

With these measures and programmes, we strive to create and continuously improve an inclusive and equitable working environment for all our employees.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

The qualification and training of our employees is of central importance to KTR. We are also feeling the effects of demographic change and the increasing shortage of skilled labour. We see a risk in the long-term availability of qualified employees, which is why we have defined training and development as a strategic focus area for 2024.

All new employees take part in a series of internal training courses. In addition, all employees receive safety instructions for their work area at least once a year. These briefings are repeated in the event of changes to work and task areas, new work processes or potential safety gaps. The effectiveness of internal and external training is continuously ensured through an established review process.

Our employees spend around one third of their day at KTR and are exposed to numerous influences, impressions and stresses. To support their health, we organise health days with presentations and information stands on topics such as nutrition, mental health and health and safety. Since 2011, we have had a fitness co-operation with a sports club, in which around a quarter of the workforce at the Rheine site participates. We also offer regular check-ups and flu vaccinations.

We counter the shortage of skilled labour with training and development measures and a strong employer brand. We emphasise regular and open communication in the form of information events and various other events. This promotes dialogue between the workforce and the Works Council so that we can respond to suggestions and requests for improvement at an early stage and in a focused manner. In mid-2022, for example, we introduced a home office arrangement that allows our employees to work from home two days a week. To ensure a smooth and efficient workflow, all commercial employees are trained in the use of digital tools such as Outlook and Teams.

In our 'Young Professionals' programme, we have been supporting talented young people on their career path for around 7 years. We promote the exchange and further development of young employees through group work, lectures with experts, excursions and workshops on various topics. Several KTR events per year strengthen the sense of community and facilitate cross-divisional contacts. In addition to technical expertise, we also attach great importance to the development of soft skills. At the end of the year, for example, we organised an externally moderated workshop

on the topic of 'Feedback and feedback culture', where our junior staff were able to refresh their knowledge of feedback rules and mechanisms and engage in an open discussion with managers. These measures and programmes help us to promote the qualifications and well-being of our employees in the long term and successfully meet the challenges posed by the shortage of skilled workers.

As part of the CSRD implementation, we will also develop and report key figures for measurability and control in this area from the 2025 financial year.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

In 2023, employees had a total of 12 work-related injuries, most of which were commuting accidents, with employees suffering minor cuts and bruises. There were no fatalities or work-

related injuries with serious consequences during the reporting period. The number of hours worked totalled 700,469.

One work-related injury to a temporary worker was documented. There are only a small number of temporary workers.

There were no documentable work-related illnesses in the reporting period.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

We have set up an Occupational Safety Committee (ASA), which meets at least once a quarter to discuss topics such as occupational safety and accident prevention. Our employees are represented on this committee by the occupational safety specialist, the safety officer and, if necessary, by employees from other departments. The management or a representative, the company doctor and a representative of the works council also take part in the meetings. The protocols of the meetings can be viewed by all employees at the safety officer's office.

In addition, all employees are informed via the company SharePoint and have access to all relevant health and safety documents. Training and instruction on various occupational safety topics is provided via an e-learning tool. This tool also documents participation in the training courses. Employees have the opportunity to leave comments on all topics in the works council's mailbox.

These measures ensure that occupational health and safety at KTR is continuously improved and that all employees are always informed about the latest safety requirements.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

i. gender;

ii. employee category.

We have not yet collected this data. We will collect the number of hours of training and further education for the first time in 2025.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

a. Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Our Advisory Board is made up of 25% women and 75% men. 100% of the advisory board members are over 50 years old. The composition of our workforce at the Rheine site is as follows:

	EMP total*	< 30 years	30 - 50 years	> 50 years	male	female	diverse
industrial	190	22.11%	37.37%	40.52%	99.47%	0.53%	0%
non-industrial	318	17.92%	45.6%	36.48%	69.18%	30.82%	0%
	508	19.49%	42.52%	37.99%	80.51%	19.49	0%

* As of 31.12.2023

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
 - i.** Incident reviewed by the organization;
 - ii.** Remediation plans being implemented;
 - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv.** Incident no longer subject to action.

There were no reported incidents of discrimination during the reporting period.

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

To ensure compliance with human rights in our supply chain, we at KTR Systems GmbH implement various measures. Our suppliers are obliged to confirm compliance with our CoC or an equivalent standard. Our suppliers are also required to confirm our CoC or a similar standard. Compliance with our requirements is checked with existing suppliers through regular discussions, visits and audits. We also carry out on-site visits when selecting new suppliers. In 2023, we visited around ten potential new suppliers in India alone to ensure that they all fulfil our quality and sustainability requirements.

In addition, we plan to conduct industry- and region-specific human rights risk analyses in 2024. These analyses will enable us to make our supplier selection and audits even more targeted and effective. Our whistleblower system offers suppliers and other external parties the opportunity to anonymously report any kind of incident to an internal or external office. Both contact points can

be reached via our website and are noted in the CoC.

We see the greatest human rights risk among our suppliers in Asia, particularly with regard to the extraction of conflict materials. Although we actively address this problem with our suppliers, there is generally a considerable lack of transparency in international supply chains.

To date, we have not set ourselves any specific targets for ensuring and monitoring compliance with human rights. We would like to change this as part of the risk analysis and the development of our sustainability strategy and define specific targets. With these measures and objectives, we aim to consistently fulfil our responsibility towards human rights and increase transparency in our supply chain.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for ‘significant investment agreements’.

There were no significant investment agreements or contracts in the reporting period.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

No operating sites were audited for compliance with human rights aspects. However, we carry out regular internal audits at all sites, which also cover the topics of quality, environment, compliance and occupational safety.

As part of our risk analysis planned for 2024, we will also include our international manufacturing subsidiaries and assess risks relating to human rights violations.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

- a.** Percentage of new suppliers that were screened using social criteria.

Our CoC, which also covers social criteria, applies to all our new suppliers. New suppliers in particular are checked for social aspects during supplier visits. A structured assessment has not yet taken place.

Starting with our risk analysis planned for 2024, we will evaluate our suppliers more systematically with regard to their sustainability performance on the basis of the risk analysis.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

Our CoC, which also covers social criteria, applies to all our new suppliers. New suppliers in particular are checked for social aspects during supplier visits. A structured assessment has not yet taken place.

Starting with our risk analysis planned for 2024, we will evaluate our suppliers more systematically with regard to their sustainability performance on the basis of the risk analysis.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

We feel a strong connection to Rheine and are aware of our influential role as an employer and member of society. We actively contribute to the promotion of our region with a variety of projects and measures.

For many years, we have been working closely with the Caritas workshops to integrate people with disabilities into everyday working life. We also make annual donations to local hospices and children's cancer charities, take part in company runs and support soccer clubs in organizing tournaments. We are also active in sponsoring youth teams. Since 2016, we have been taking part in the HoVa Company Cup, a soccer tournament organized by FC Eintracht Rheine in which teams from various companies in the region take part. We are represented there with two teams.

We are also regularly involved in the "Girls & Boys Day" organized by the Federal Ministry of Education. On this day, we offer pupils an insight into our apprenticeships and degree courses in the fields of technology, IT, skilled trades and natural sciences.

As a member of EWG (Development and business promotion organisation in Rhein), we are also specifically committed to promoting Rheine as a business location. Together with EWG, for example, we have supported the "Rheine bleibt bunt" (Rheine remains colorful) initiative to strengthen the diversity and attractiveness of the city.

In addition to our corporate commitment, our employees are also involved in various voluntary activities, such as the volunteer fire department.

These diverse activities underline our commitment to the Rheine region and our responsibility to society. We are proud to make a positive contribution and actively support the community.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
- i.** Direct economic value generated: revenues;
 - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

This data was not yet published at the time of publication of the DNK declaration and is therefore not reported here.

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

We are neither politically active, nor do we donate to political parties. We are a member of the VDMA and have committed ourselves to the guidelines of the VDMA and ZVEI Code of Conduct. According to this code, donations and contributions to influence decisions or to obtain undue advantages are excluded.

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

There were no donations to political parties during the reporting period, neither monetary nor through material contributions.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

We implement a comprehensive compliance management system (CMS) to prevent unlawful behaviour, in particular corruption. The KTR Group's Code of Conduct, which is binding for all employees, managers and business partners, defines the ethical standards and covers the topics of anti-fraud and anti-corruption, environmental management, data protection, occupational safety and IT security.

Overall responsibility for compliance lies with the management of the KTR Group. It ensures that the Compliance Officer has appropriate resources at his disposal. The Compliance Officer continuously develops the CMS and reports regularly to the Management Board. In addition, there are compliance officers for environmental management, data protection, occupational health and safety and IT security, who act independently in their respective areas and report regularly to the Compliance Officer.

The implementation of strategies, measures, standards and processes is continuously monitored. The Compliance Officer is responsible for the development and continuation of the methodology for carrying out compliance risk analyses as well as the identification, analysis, assessment and

documentation of compliance risks. The effectiveness of these measures is ensured through regular reporting to the Management Board and risk-oriented monitoring measures such as self-assessments, surveys of the specialist departments and spot checks.

The awareness of managers and employees is raised through regular compliance training and instruction.

The Compliance Officer advises management, executives and employees on compliance-relevant issues and thus raises awareness of compliance requirements. Communication measures are carried out via various media such as e-mails, circulars, SharePoint posts and trainings.

The previous objectives in the area of compliance have been successfully achieved through the implementation and continuous development of the CMS. Future goals include the further optimization of risk analyses and the strengthening of compliance measures. We see particular challenges in monitoring international supply chains and ensuring compliance with human rights.

Significant risks arise from the KTR Group's international business activities, for example through the mining of conflict materials and a considerable lack of transparency in international supply chains. The CMS aims to minimize these risks through continuous risk analyses, audits and strict compliance with the Code of Conduct.

Compliance with the standards is ensured through regular discussions, visits and audits of suppliers as well as continuous monitoring measures. Information on compliance violations can be reported to the Compliance Officer or to an internally and externally accessible Whistleblower system.

For 2023, we have set ourselves the goal of revising our risk analysis for the Rheine site and monitoring ESG risks in particular more closely. We also plan to train all employees at the Rheine site in 2023 in how to deal with the Code of Conduct adopted in 2023.

With the implementation of the CSRD, we will introduce further key figures for monitoring and managing material topics from the 2025 financial year and publish them as part of our sustainability reporting.

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

In 2019, we carried out a comprehensive risk analysis for all companies at the Rheine site in collaboration with an external consultancy firm. Fraud and corruption, in particular embezzlement and cyber security, were identified as key compliance risks and priority topics.

Under the leadership of our Compliance Officer, we have implemented numerous measures as part of our compliance management system since the analysis in order to minimize these risks. The Compliance Officer, who reports directly to the executive management, has the task of developing and continuously expanding an effective compliance management system for the entire KTR Group.

A risk analysis is carried out and documented at least once a business year with the involvement of relevant specialist departments. If weaknesses are identified, measures to eliminate these weaknesses are implemented immediately. In addition to the risks of fraud and corruption, regular risk analyses are also carried out in the areas of the environment, data protection, occupational safety and IT security.

The Compliance Officer reports annually to the executive management on the consolidated results of the individual compliance risk analyses and ensures that all necessary measures to minimize risks are implemented.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There were no confirmed incidents of corruption in the reporting year.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.

- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.

- c.** The context against which significant fines and non-monetary sanctions were incurred.

No fines and/or non-monetary sanctions were imposed on KTR in 2023.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.