

VOSS

CONSOLIDATED SUSTAINABILITY REPORT

VOSS Group | 2023



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1. Letter from the senior management

Dear Business Partners and Colleagues,

Our corporate responsibility requires aligning our goals and actions with the needs of our employees, customers, communities, and the environment, ultimately leading to a sustainable improvement in life. We achieve this by integrating social, ecological, and economic aspects into our strategy and processes, guiding our daily behavior and actions.

Our corporate policy is based on the principles stated in the UN Global Compact and is reflected in our code of ethics and management systems for quality, environment, energy, and occupational safety.

In this “VOSS Group Consolidated Sustainability Report,” we outline our targets and progress towards achieving these goals.

Social Responsibility

We promote diversity in the workplace and provide equal opportunities for all employees, regardless of race, gender, age, disability, or other characteristics. We firmly believe that creating an inclusive work environment fosters innovation, enhances employee engagement, and contributes to social progress.

Environment

We actively work to reduce greenhouse gas emissions, conserve resources, promote recycling and waste reduction, and use sustainable materials and energy sources more rapidly than most governmental timelines require. In 2023, we continued installing photovoltaic modules and further promoted the use of green energy in our processes.

Our global companies are at the forefront of designing, manufacturing, and installing cutting-edge components and systems for vehicles powered by internal combustion engines, electric batteries, or hydrogen fuel cells. Our innovative solutions are driving the reduction of harmful emissions and improving energy efficiency and performance.

Governance

By fulfilling our governance responsibilities, we enhance our reputation, attract investment, and build long-term trust with our stakeholders. This reduces the risk of misconduct, fraud, and unethical practices while fostering an environment of accountability and sustainable business growth. Following these principles, we base our strategy on enduring, profitable growth, providing long-term, safe, and secure jobs for our employees and security for their families, acting responsibly, fairly, and transparently, always in compliance with existing laws and regulations.

Sincerely,

Dr. Thomas Röthig



“We, the VOSS family, are proud to be the global, profitable, growing, and independent champion for smart fluid management systems. We work passionately to remain attractive and reliable for our customers, employees, and partners in line with our responsibility for the environment and the society.”

2. About the VOSS Group

COMPANY PROFILE

GRI 2-1, GRI 2-6

VOSS Group is a globally recognized and independent system partner for the automotive and mechanical engineering industries, specializing in smart fluid management solutions.

Our success stems from our close customer relationships, innovative and high-quality products, and the dedication and commitment of our employees. With subsidiaries and production sites worldwide, VOSS ensures the fastest possible service in technical support, customer-specific product development, and consistent production and logistics standards.



VOSS GROUP COMPOSITION

VOSS Group, a privately held company, is headquartered in Wipperfürth, Germany. VOSS Holding GmbH + Co. KG oversees 23 individual companies, organized into two major divisions:

- **VOSS Automotive Division:** This division develops, produces, and sells a comprehensive portfolio of line and connection system solutions for the international commercial vehicle and passenger car industries, as well as for off-road vehicle and engine construction. Our applications include pneumatic and fuel systems, exhaust gas technology (SCR), thermal management, and fuel cell and hydrogen technologies.
- **VOSS Fluid Division:** Focused on high-pressure applications in the hydraulic and hydrogen sectors, VOSS Fluid develops, produces, and sells a comprehensive product portfolio, including tube and hose assemblies and fittings for mechanical engineering customers worldwide.

IN 2023, VOSS HOLDING GMBH + CO.KG INCLUDED IN ITS CONSOLIDATED FINANCIAL STATEMENT THE FOLLOWING ENTITIES:

1. VOSS Geschäftsführungs-GmbH, Wipperfürth (DE)
2. VOSS Automotive GmbH, Wipperfürth (DE)
3. VOSS Fluid GmbH, Wipperfürth (DE)
4. VOSS Immobilien+Service GmbH+Co.KG, Wipperfürth (DE)
5. VOSS Werkzeugtechnik GmbH, Extertal (DE)
6. VOSS Automotive Valves and Actuators GmbH, Gründau (DE)
7. VOSS Fluid S.a.r.l., Vemouillet (FR)
8. VOSS Fluid S.r.l., Osnago (IT)
9. VOSS Fluid Polska Sp. z o.o., Legnicka (PL)
10. VOSS S.A.U., Sabadell (ES)
11. VOSS Automotive LTDA., Sao Paulo (BRA)
12. VOSS Automotive Inc., Fort Wayne (US)
13. VOSS Automotive Polska Sp. z o.o., Legnicka (PL)
14. VOSS Automotive Components (Jinan) Co., Ltd.(CN)
15. VOSS Japan Ltd., Tokyo (JP)
16. VOSS Automotive Mexico S. DE R.L. DE C.V., Arteaga (MX)
17. VOSS Exotech Automotive Private Ltd., Pune (IN)
18. VOSS Automotive India Private Ltd., Pune (IN)
19. VOSS Automotive Bulgaria EOOD, Bahovitsa (BG)
20. VOSS Automotive Korea Ltd., Seoul (KOR)
21. VOSS Automotive Components (Shaanxi) Co. Ltd, Shaanxi (CN)
22. HypTec GmbH (AUT)
23. VOSS Healthcare GmbH, Aachen (DE)

APPROACH TO CONSOLIDATION

GRI 2-2

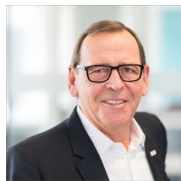
This consolidated sustainability report covers all the companies included in VOSS Holding GmbH + Co. KG's consolidated financial statement, except for HypTec, which was sold early in 2024.

2.1. Leadership

GROUP GOVERNANCE AND GOVERNING BODIES

GRI 2-9, GRI 2-11

The Advisory Board and senior executives of the VOSS Group share responsibility for the company's sustainable development.

CHAIRPERSON	ADVISORY BOARD OF VOSS HOLDING GMBH + CO. KG (NON-EXECUTIVE BOARD)					EXECUTIVE BOARD
						
Dr. Regine Hagen-Eck Lawyer/Partner CMS Hasche Sigle	Peter Tyroller Former Managing Director Robert Bosch GmbH	Prof. Dr.-Ing. Lutz Eckstein Institute Director Ika Aachen	Bernd Maierhofer Former Development Board of MAN Truck & Bus AG	Wolfgang Schmitz Former Member of the Board of the Kreissparkasse Cologne	Dr.-Ing. Hans Wobbe Managing Director Wobbe-Bürkle-Partner	Dr. Thomas Rötthig VOSS Holding GmbH + Co. KG

The CEO and the independent Advisory Board are committed to promoting VOSS Group's best interests and are accountable to shareholders and relevant stakeholders for preserving and enhancing sustainable value over the long term, in alignment with the Group's purpose and strategy. They foster and exemplify a culture of high business ethics and integrity, consistent with VOSS Group's values. They proactively oversee key risk assessments and disclosures, and regularly or upon significant business changes, approve the approach to risk management and internal controls.

The Advisory Board and senior executives play a crucial role in developing, approving, and updating the organization's purpose, value and mission statements, strategies, policies, and goals related to sustainable development. Additionally, there are separate meetings of the Leadership Team for global and local management. The outcomes of these meetings, along with accompanying goals and policies, are then disseminated throughout the organizational structure. At the highest level, the board's "finance" subcommittee addresses ESG targets and incidents. VOSS is currently developing its ESG responsibility structure, including a dedicated committee to handle sustainability matters. The Advisory Board and the CEO are also responsible for reviewing and approving the information reported in this Sustainability Report, including the material topics.

CONFLICTS OF INTEREST

GRI 2-15

All members of the highest governance bodies in all VOSS Group locations must report any conflict of interest between themselves and any relevant company in the Group. The procedure for avoiding conflicts of interest is outlined in our Code of Ethics. If a member of the governance body encounters a conflict of interest, they must immediately report it to VOSS Group's (Holding's) compliance jury.

2.2. Suppliers and customers

UPSTREAM AND DOWNSTREAM THE VALUE CHAIN

GRI 2-6

ACTIVITIES, MARKETS AND CUSTOMERS

(downstream the value chain)

In 2023, VOSS Group delivered its products to approximately 1,900 active customers in the VOSS Automotive division, based on long-term, contractual, or project-based relationships. VOSS Fluid served over 1,400 active customers, primarily through catalog products or customer-specific port-to-port (P2P) assemblies.

VOSS Group primarily supplies the automotive and mechanical engineering industries as a Tier 1 supplier, particularly serving the passenger car, truck, off-road vehicle, construction machinery, and hydraulic machine sectors. Deliveries are mainly made from local plants, ensuring regional-to-regional distribution.

SUPPLIERS

(upstream of the value chain)

NUMBER, TYPES AND ACTIVITIES OF SUPPLIERS; NATURE OF BUSINESS RELATIONSHIPS

The VOSS Group collaborates with approximately 1,200 suppliers for direct materials worldwide. These partnerships are predominantly long-term, with only a few being short-term or project-based.

The vertical integration of our production portfolio necessitates significant procurement of raw materials and components, which accounts for around 80% of our purchased spend.

This includes brass and steel profiles, turned parts and tubes, granules, plastic and electronic components, as well as elastomers like EPDM hoses or seals for our quick connection systems. It is crucial to work with reliable, innovative, and sustainability-driven partners. Most finished products are produced in-house. All our customers within the Automotive and Fluid divisions rely on our commitment to innovation, quality, and reliability. To meet market expectations, we collaborate closely with our suppliers to ensure all requirements are met. Our current terms and conditions, referenced in our purchase orders, help our suppliers understand VOSS's objectives.



PROCUREMENT PRACTICES

VOSS Group is committed to honesty and integrity in our behavior towards our employees, customers, suppliers, competitors and other stakeholders. We expect all our business partners to act with the same fairness, honesty, responsibility, and commitment to corporate social responsibility in all aspects of their business. Fair play is one of our fundamental philosophies, including interactions with suppliers. Any deviations should be reported to us through the anonymous digital whistleblower system on our website.

OUR REQUIREMENTS FOR COLLABORATING WITH SUPPLIERS

In our cooperation with suppliers, we adhere to the standards outlined in the VOSS Purchasing Terms and Conditions. Suppliers are required to comply with all applicable laws, regulations, directives, and ordinances concerning bribery and corruption prevention, as well as our Code of Conduct for suppliers in its latest version. We oppose any form of forced and child labor. Furthermore, our suppliers commit to upholding the individual and collective labor rights of employees and paying the applicable minimum wage. We are not aware of any violations for the relevant reporting period.

ENVIRONMENTAL CERTIFICATION REQUIREMENTS

As part of the onboarding process, we place great importance on using a certified environmental management system according to ISO 14001 or an equivalent standard. An environmental management system has been in place for several years for production materials and is regularly evaluated for suppliers.

EXTENDED SUPPLIER MONITORING OF ALL DIRECT VOSS SUPPLIERS

Since 2024, VOSS has been continuously and comprehensively monitoring its suppliers worldwide for compliance with the requirements of the German Supply Chain Due Diligence Act. If we identify risks, we address them with appropriate preventive and remedial measures.



APPROACH TO COOPERATION WITH LOCAL SUPPLIERS

GRI 204-1

The purchasing department manages a wide range of activities within the VOSS Group. Our global purchasing teams are involved in procuring production materials, non-production materials, and services. Our vision is to enhance corporate success through strategic procurement activities. We leverage our market expertise to create sustainable procurement solutions by competitively sourcing goods and services for the entire company.

Our consolidated procurement expenditures are distributed as follows: 80% for production materials and 20% for indirect materials, such as investments, operating materials, and services.

According to our regional distribution and purchasing policy, production materials are predominantly sourced in Europe. Many of our production material suppliers also have a global footprint that supports local sourcing, while indirect materials are primarily purchased locally. We are committed to increasing the share of local procurement to address the growing challenges in international supply chains. During the reporting period, local supplier procurement amounted to 99% in Europe, 92% in Asia, and 77% in America.

2.3. Cooperation

MEMBERSHIP ASSOCIATIONS

GRI 2-28

VOSS is a regular member of both the VDA (Verband der Automobilindustrie e.V.) and the VDMA (Verband Deutscher Maschinen- und Anlagenbau e.V.). These memberships facilitate close cooperation and the promotion of standardization.

STAKEHOLDER ENGAGEMENT

GRI 2-29

VOSS Group has identified the following stakeholders for future sustainability reports:

Key stakeholders

- Customers
- Suppliers/ Contractors/Insurance Companies
- Employees
- Management Board
- Local authorities
- Local Communities/Neighborhoods/Residents
- Owners/Advisory Board

Non-key stakeholders

- Media
- Educational Institutions
- Industry Associations and Organizations

In identifying stakeholders, factors considered included the relationship and dependence with and between them, influence, composition, and frequency of contacts.

VOSS Group maintains regular communication with its stakeholders. Collaboration with governmental authorities involves a close and ongoing exchange of information. VOSS receives customer inquiries through various channels, including sustainability-related questionnaires.

3. Sustainability at VOSS

SUSTAINABILITY STRATEGY

GRI 2-22

Sustainability has always been a core value at VOSS Group, a legacy from Hans Herrmann Voss, who emphasized caring for employees, the community, and the environment. Over the past decades, VOSS has implemented many actions now required by the EU ESG directive (CSRD, Corporate Sustainability Reporting Directive).

With our knowledge, products, and technologies, we aim to enrich and improve the lives of billions of people every day, shaping a future worth living for generations to come.

Sustainability is central to our vision for the future. We strive to drive the change towards a sustainable economy and society, helping to protect and regenerate nature. We aim to contribute to strong communities and build trust in ourselves and our products.



E NVIRONMENT

As a responsible company, we are committed to minimizing the impact of climate change and creating a sustainable and clean environment for future generations. Since 2019, we have set ambitious targets for reducing emissions. By 2025, we plan to reduce our Scope 1 and 2 carbon emissions by 30%, with a reduction of 90% in Germany and 88% at our plants in Poland. By 2035, we aim for carbon-neutral production globally.

To achieve these ambitious yet realistic targets, we intend to make all our production sites energy-efficient, reduce energy consumption, conserve resources, reduce non-recyclable waste, and advance climate-friendly technologies with our product portfolio. Additionally, we focus on bio-based materials in developing our products.

S OCIAL

At VOSS, our employees are our most valuable asset. Their commitment, talents, and performance drive our corporate success every day. Therefore, it is particularly important for us to provide them with a safe workplace and a motivating environment.

We prioritize occupational safety and health, ensuring that our employees are adequately protected. By implementing appropriate measures, we constantly aim to reduce the number of work-related accidents to zero. We care for our employees' well-being by offering long-term job security, opportunities for professional growth (including for students, trainees, and young professionals), and promoting a culture of diversity and inclusion. Based on our values, we stand for tolerance, diversity, and equality, and we show social commitment to others. Our community activities include supporting young people's education, donating goods and money to those in need, and safeguarding areas around our plants.

GOVERNANCE

In our daily work, we focus on a sustainable, long-term future for VOSS. We conduct our activities in compliance with all applicable regulations and laws, supported by our values, and document them in various VOSS reports available to our employees, suppliers, and customers.

We have also implemented guidelines for global cooperation. To strengthen cohesion and cooperation, we have developed common values and a Code of Conduct that serves as the foundation for our daily work. These guide our behavior, decision-making, and interactions with customers, suppliers, society, and the environment as a whole. We act responsibly, fairly, and transparently according to basic democratic principles.

SUCCESSES

In 2023, **VOSS Automotive India, Pune (IN)** won the prestigious 2023 DICV ESG Award for active participation at the company level. They demonstrated exceptional dedication and commitment to environmental, social, and governance issues, and this recognition is a testament to our hard work.



Sankalp Digital (Resolve to promote Digital Literacy) @VOSS Exotech Automotive, Pune (IN)

Under CSR initiatives VOSS Exotech in association with a NGO 'Seva Sahayog Foundation' did a project named Sankalp Digital. The project aims to provide students from rural and underprivileged schools with hands-on digital experience, make them more technologically efficient, inturn providing more opportunities for a bright future. Computers were distribution to 6 underprivileged schools to form digital laboratories.

Several CSR initiatives are planned for 2025.

Recycling of multilayer packaging @VOSS Automotive LTDA., Sao Paulo (BRA)

The VOSS RM Packaging Recycling project, which began in mid-2022, aims to minimize environmental pollution and improve waste disposal processes by focusing on the reuse of multilayer PM packaging. This packaging, which cannot be recycled in the conventional way, was previously sent to landfills. To solve this problem, VOSS established a partnership with Multilixo Group and Ibistetra, a specialist in waste management, which now collects and reuses this material, preventing its disposal in landfills.

Packaging Management Process



3.1. Responsibility for sustainability

GRI 2-13, GRI 2-14, GRI 2-16

The Chief Executive Officer (CEO) holds primary responsibility for ESG matters and provides annual reports to the supervisory board as part of their reporting obligations. The CCO serves as the key point of contact and coordinates all ESG topics.

Additionally, any critical sustainability-related issues are reported through a dedicated Compliance hotline to the CCO, who then conveys them to the supervisory board for further consideration. At the highest level, the board's "finance" subcommittee addresses ESG targets and incidents.



3.2. Material topics

PROCESS TO DETERMINE MATERIAL TOPICS

GRI 3-1

We have assembled a multifunctional team with the objective of assessing the 17 Sustainable Development Goals (SDGs) from the perspectives of both our external and internal stakeholders. Our aim was to determine the importance of reporting on these goals within our Corporate Social Responsibility (CSR) initiatives. This evaluation was conducted using various tools while considering our stakeholders' interests, including customer questionnaires, surveys, the company's VOSS 2030 strategy policy, and legal requirements.

The evaluation process engaged a diverse set of stakeholders, including:

- Customers (via online portals and their sustainability requirements for VOSS)
- Suppliers (represented by the purchasing department)
- Management board (directly)
- Advisory board (directly)
- Local communities/ neighborhoods (through a random sample survey)
- Residents of the locations (via the respective ESG managers).

As a result of this comprehensive assessment, we have identified and prioritized 7 SDGs that have significant implications for VOSS in terms of its global activities and business relationships. These 7 SDGs were presented and approved at the executive level.



IDENTIFIED MATERIAL TOPICS

GRI 3-2



1. Sustainable Disposal/Waste Separation, Energy Consumption in Manufacturing, Certification according to ISO 14001



2. Climate Change Adaptation: Constructing flood protection facilities, greenhouse gas emissions, self-generated power, water consumption.



3. Job Creation/Preservation, Supply Chain Expectations



4. Developing and Producing Environmental and Well-being Technologies: Use of reusable packaging (SCR lines/systems, thermal management, storage systems, electric wheelchair).



5. No Discrimination against Women, Equal Pay



6. Equal Opportunities Regardless of Origin for Training and Promotion



7. Healthcare, Occupational Health and Safety Management, Certifications

Since the materiality analysis was conducted for the first time in 2022, there are no changes to report for 2023.

MANAGEMENT OF MATERIAL TOPICS

GRI 3-3

After identifying material topics, we defined the following measures to manage them:

Key Initiatives and Actions for Managing Material Topics:

- **Defined CO2 Goal:** Achieve carbon neutrality by 2035.
- **Reducing Energy Consumption:** Acquiring energy-efficient machinery.
- **Reducing Water & Gas Consumption**
- **Expanding Self-Power Generation:** Installing PV systems at multiple locations.
- **Transitioning to Reusable Packaging:** Where ecologically and economically feasible.
- **Recycling Raw Material Packaging:** Project in Brazil with KPI tracking.
- **Increasing Waste Separation Efforts**
- **Machining Chip Processing for Recycling:** Implemented in Wipperfürth for several decades.
- **Sprue Recycling & Use of Hot Runner Tools:** In plastics production where possible.
- **Providing ISO 14001 Certifications:** For production facilities.
- **Adapting to Climate Change:** Implementing flood protection in specific areas.
- **Offering Equal Opportunities and Pay:** Based solely on education, role, and responsibility.
- **Implementing a Whistleblower System**



4. People



4.1. Employees, diversity, equal treatment, salary and hiring

INFORMATION ABOUT EMPLOYEES

GRI 2-7

VOSS owes its success to its dedicated employees. In our pursuit of being an excellent employer, VOSS Group fosters a family-like atmosphere and emphasizes standing up for one another as a strong team. Our multiple awards and high ratings reflect this commitment.

At VOSS, we place great importance on appreciation and highly value employee satisfaction. We strive to provide everyone with the opportunity to grow individually and achieve further success as a team. Ideas from our workforce are particularly important to us, and we actively encourage them.



HIGHLIGHT: VOSS AUTOMOTIVE GMBH AWARDS

As in previous years, in 2023, our German company VOSS Automotive GmbH received numerous career and employer awards. VOSS Automotive GmbH was recognized as a top company in three categories by Focus Money and Deutschland Test in cooperation with the IMWF Institute for Management and Economic Research. VOSS Automotive received excellent rankings for top career opportunities for university graduates, engineers, and IT specialists.

Additionally, we received the Leading Employer Germany 2023 award, placing us in the top 1% of all employers in Germany.

Finally, IMWF named us “Germany’s Fairest Automotive Supplier” for the third consecutive year.



These awards are only valid for the Wipperfurth site.

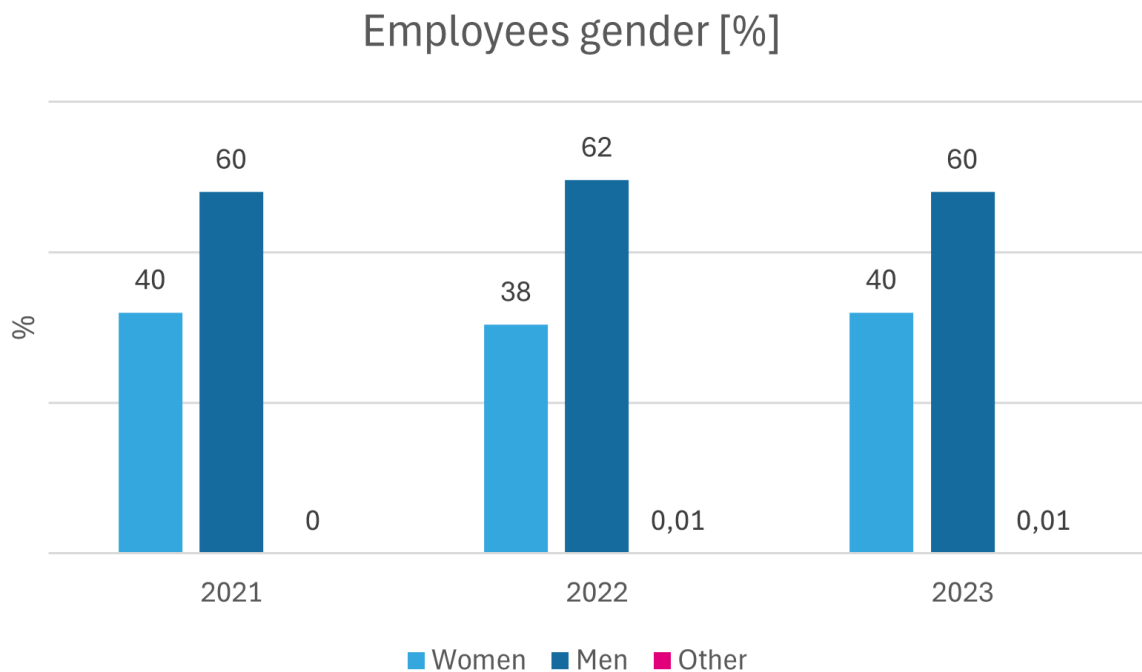
VOSS AUTOMOTIVE, INC.

Internationally, in May 2023, VOSS Automotive, Inc. was named one of the Best Places to Work in Indiana for the eighth year. The title was awarded in the 18th annual program by the Indiana Chamber of Commerce. This statewide survey and awards program is designed to identify, recognize and honor companies with the highest levels of employee satisfaction and engagement in the workplace.

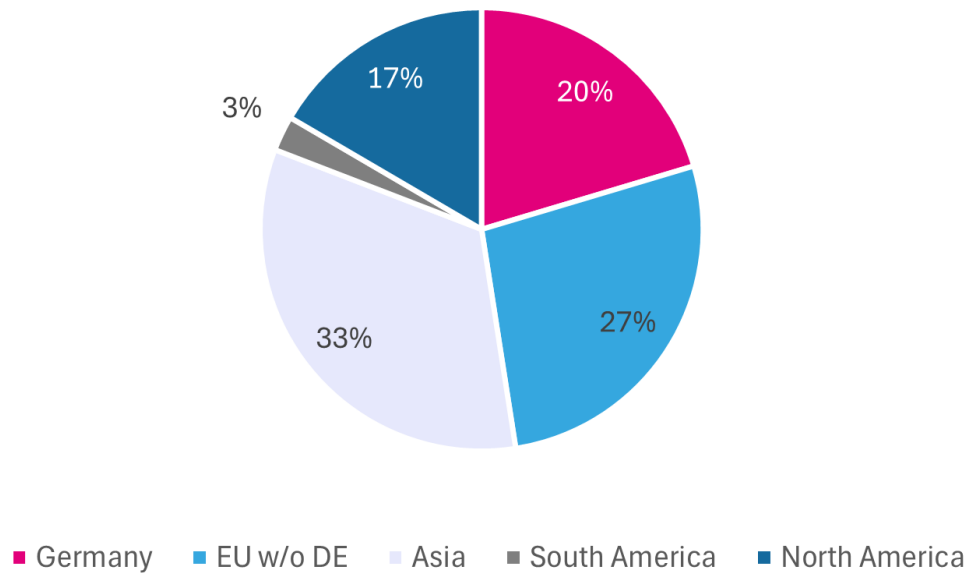


EMPLOYEES

At the end of 2023, VOSS Group employed more than 8,000 employees in its production sites, including:

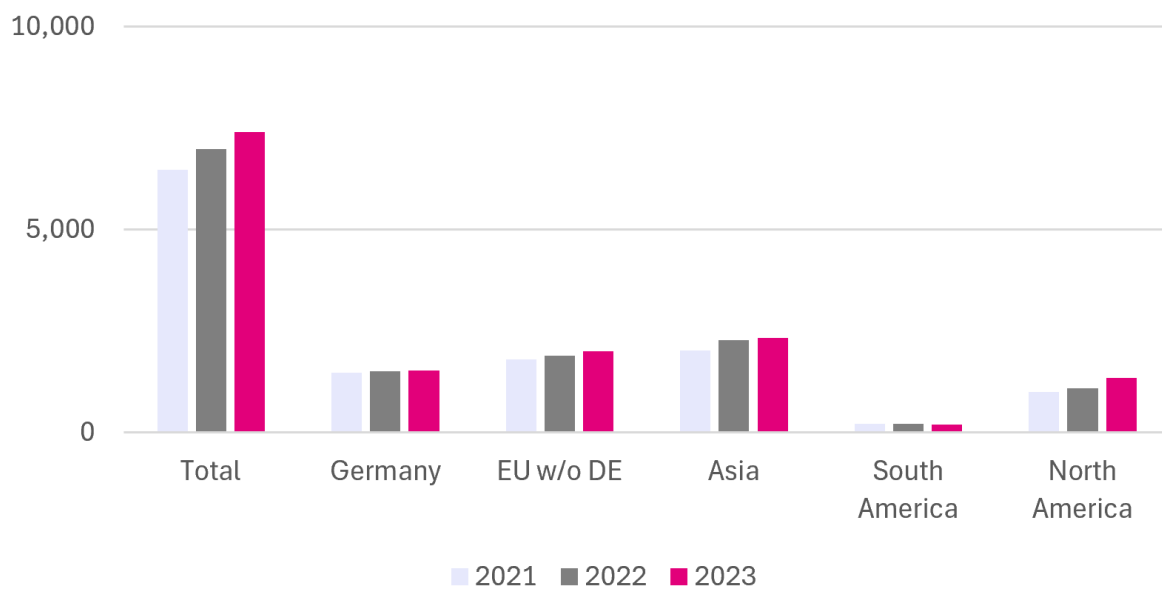


2023 distribution of employees

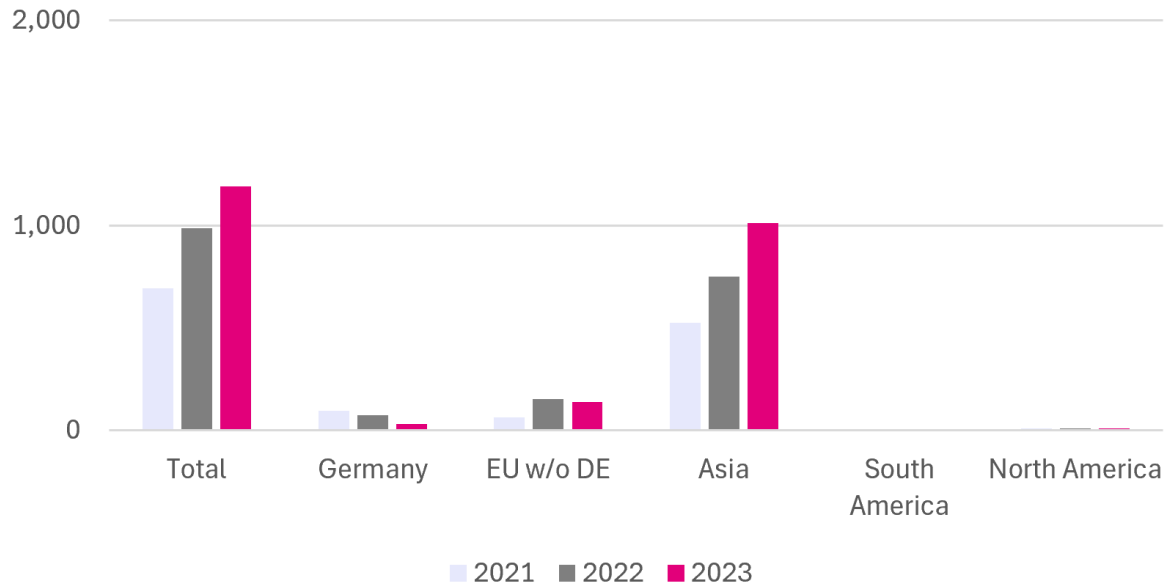


Percentages were rounded to whole numbers.

Number of permanent employees by region



Number of temporary employees by region



WORKERS WHO ARE NOT EMPLOYEES

GRI 2-8

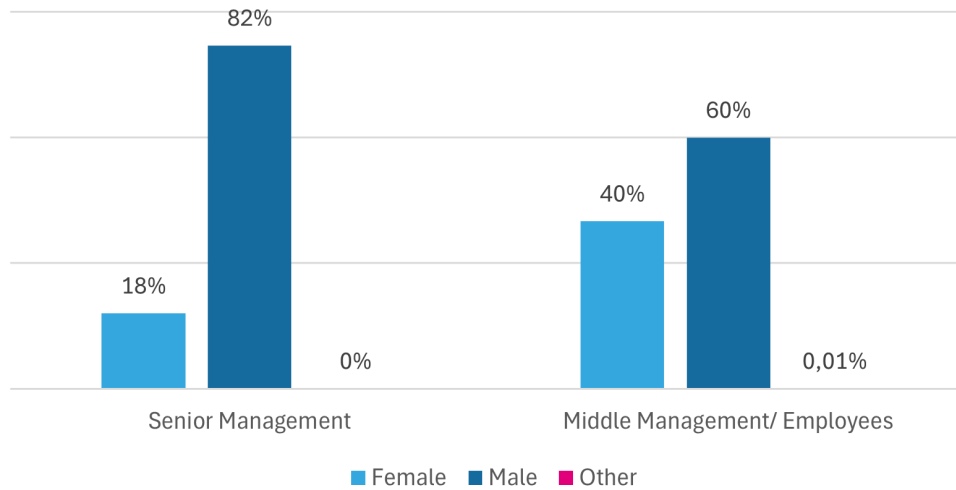
In 2023, VOSS Group employed a monthly average of 167 workers who were not employees. Most of these individuals were leased personnel or temporary workers employed in production and assembly. Throughout the year, there were no significant fluctuations in the number of these workers.

DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

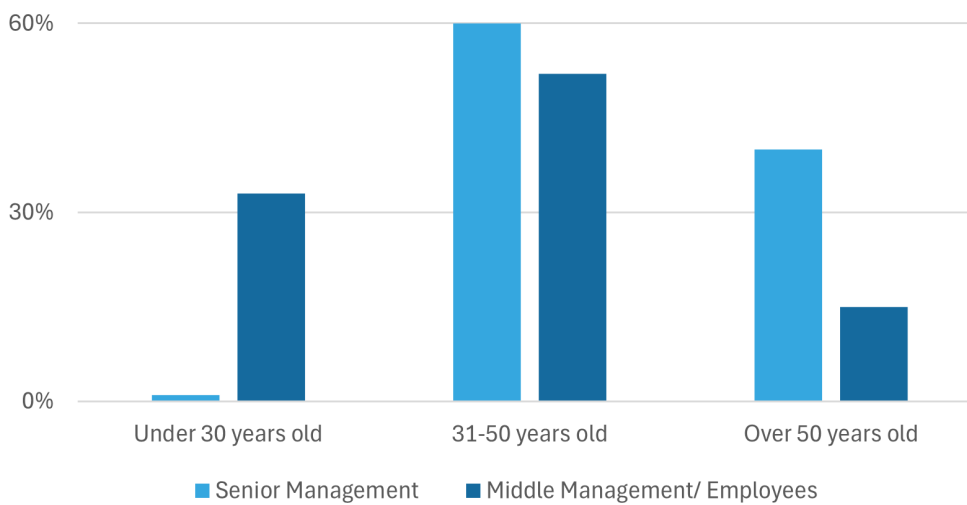
GRI 405-1

When hiring, VOSS Group prioritizes qualifications while respecting our increasingly diverse world. Equality at both the management and employee levels is crucial, encompassing gender, ethnic origin, disabilities, and religious faith. VOSS guarantees equal opportunities for women, individuals in various age groups, people with disabilities, and foreigners.

Diversity gender** in 2023



Diversity by Age Groups in 2023



**Gender as specified by the employees themselves.

RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN

GRI 405-2

At the german VOSS locations, there are no differences between the basic salaries of men and women. Grouping is done according to the collective pay agreement (Entgeltrahmen-Tarifvertrag, ERA-TV) based on the work task requirements performed. This means that grouping and pay depend on the work a person performs, not on gender.

PROPORTION OF SENIOR MANAGEMENT HIRED FROM LOCAL COMMUNITY

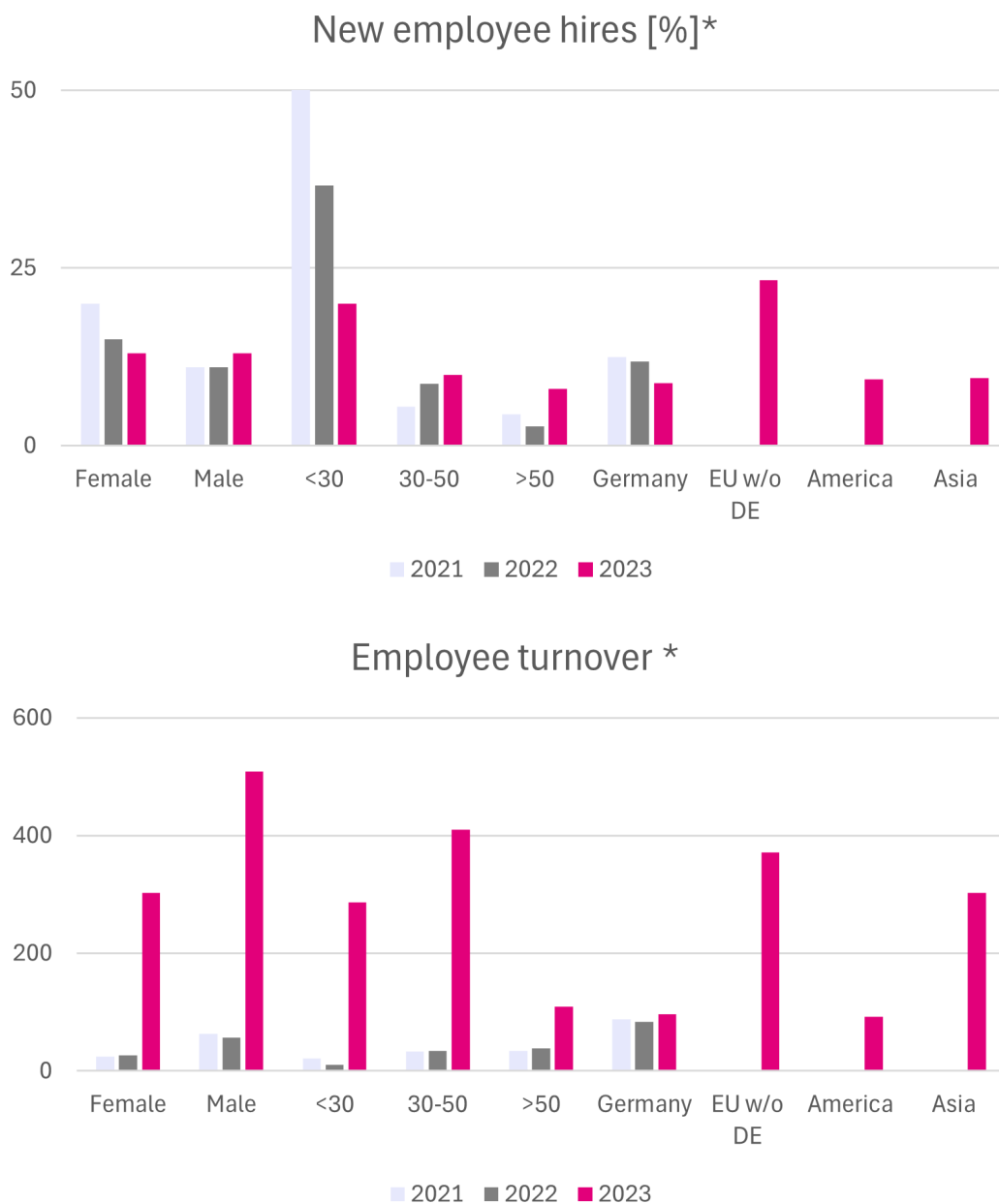
GRI 202-2

More than 90% of VOSS Group's management staff, including the Management Boards, directors, and managers, come from the local community – i.e., the country of the given VOSS site operation.

NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER

GRI 401-1

Our employees' appreciation of our commitment to their satisfaction and our aspiration to be an outstanding employer is notably reflected in the low employee turnover across most VOSS companies. As an employer, we keep a close eye on staff turnover figures and use suitable tools, such as an exit survey, to get to the bottom of the reasons. If overarching issues can be identified, we take measures such as management training, employee satisfaction surveys, etc.



*Figures for 2021 & 2022 are only for the german locations

4.2. Employee benefits

EMPLOYEE BENEFITS

(examples only, not available in all entities)

As a family-friendly organization, we encourage a work-life balance. Additional benefits for employees are managed locally, allowing subsidiaries to fully identify and address the needs and expectations of their employees.

VOSS promotes healthy lifestyles, sports, and a family-like open atmosphere. In many locations, VOSS companies organize celebrations, charitable and sports events, and environmentally-friendly activities. Moreover, many employees are offered additional benefits such as private healthcare, insurance, sports benefits, or meal options, depending on local standards. VOSS Wipperfürth concluded a framework agreement on working time accounts. Our employees can have one-off payment or their flexitime credit transferred to the working time account and can then organise their working life according to the rules of our company agreement on working time accounts. For example, it is possible to take a time out or retire earlier.

FOR WORK LIFE BALANCE

Our flexible work time models offer employees in administrative roles at many locations an individual and flexible approach to organizing their time.

Example: Wipperfürth (DE):

- Time value accounts.

FOR HEALTH

We provide annual health checks and medical assurance at many locations.

Example: Pune (IN):

- Creating awareness about health and safety aspects among employees, visitors, contractors, transporters, and other agencies entering the premises.
- Implementing safe work practices to prevent injury and ill health.
- Eliminating occupational hazards and reducing OHS risks.
- Conducting periodic mock drills, risk assessments, and safety audits with employee involvement, and initiating remedial actions.
- Incorporating and reviewing individual health and safety performance when considering career advancements.

Example: Wipperfürth (DE):

- We promote and support employees with various health-related activities.
- Among other things, employees receive further training on resilience and participate in voluntary health programs such as the annual flu vaccination. We are supported by occupational medicine specialists in ergonomic workplace design and medical matters. Additionally, we work with an external company to provide anonymous consultation for employees in difficult situations.

FOR GOOD IDEAS

Employee awards programs are in place at many locations.

Example: Wipperfürth (DE):

- Employees' ideas, suggestions, and proposals for process optimization are important to us. We consider, check, and evaluate them, awarding prizes when successfully implemented. Consideration of these inputs occurs every quarter and in December, when employees suggesting proposals are entered into raffles.

FOR FITNESS

Example: Wipperfürth (DE):

- Employees can use the company's fitness room "Vossletics" under the guidance of trainers. In addition to equipment training, we offer special courses such as spinal gymnastics, athletics circles, classical fitness, and yoga.

Example: Pune (India):

- Conducting annual health checks for all employees and organizing YOGA DAY every year.

Example: Legnicka (PL):

- Co-financing for sports cards.



FOR NOURISHMENT

Example: Wipperfürth (DE):

- Our cafeterias offer breakfasts and lunches. We value the importance of fresh and healthy food, providing daily dishes along with meat-reduced and vegetarian options.

Example: Pune (IN):

- Providing healthy snacks along with food.

Example: Jinan (CN):

- Our VOSS in-house bistro offers fresh dishes that change daily. We pay particular attention to healthy, regional and seasonal food. Of course, we also offer vegetarian alternatives and a large salad buffet. We regularly ask our staff whether they are satisfied with the dishes on offer and the service. We continue to work with the results in order to keep improving.
- We also like to ask our employees what their favourite dishes are, so it often happens that our staff's favourites make it onto the menu.

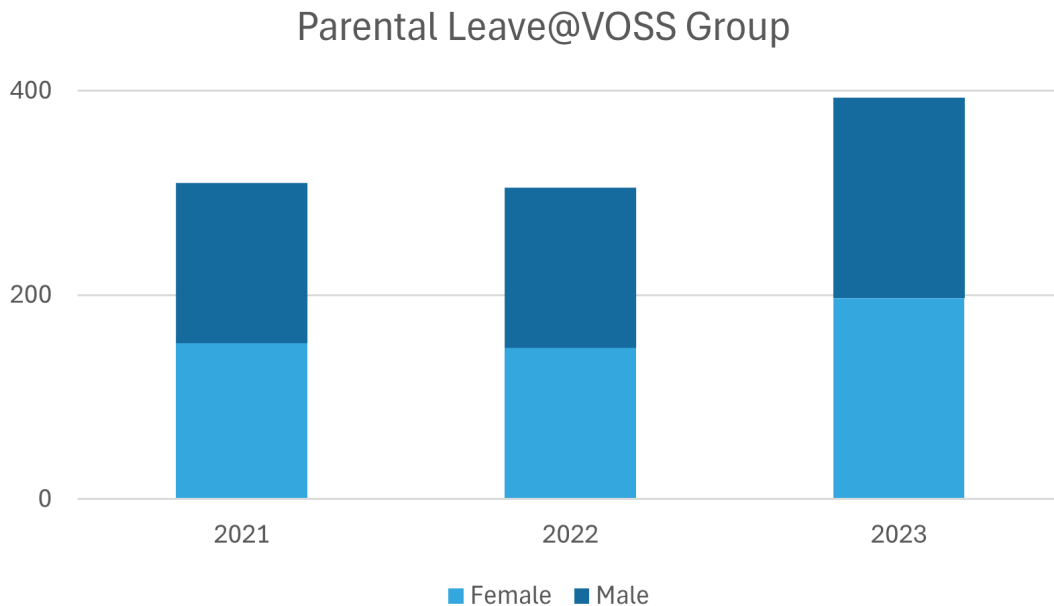


PARENTAL LEAVE

GRI 401-3

All VOSS employees who are or become parents, regardless of gender, can take parental leave. In 2023, almost 400 employees took advantage of this benefit.

Information about the number of employees who have returned to work from parental leave is not yet available, but most new parents return to VOSS after taking time off.



DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS

GRI 201-3

Because our employees are important to us, we take special care of them—even after retirement.

Example: Wipperfürth (DE):

- We offer employees personalized support for their retirement pension and subsidize these pensions after six months of employment, along with offering partial retirement. A company pension is available to all employees at the Wipperfürth location who joined the company before December 31, 1993, and have been with the company for at least 10 years. This is an additional retirement provision organized and partly financed by the employer, with liabilities amounting to approximately 20 million euros.
- Another way to provide for retirement is the "MetallRente," developed especially for people in the metal and electrical industry. Employees can benefit from favorable conditions negotiated through the cooperation of employers' and employees' associations. "MetallRente" offers various options depending on how an employee would like to structure their pension provision. It is possible, for example, to convert part of the salary into a company pension, take out a private pension insurance policy, or insure against occupational disability or death. The percentage of the salary paid as a contribution to the "MetallRente" is individual, with a fixed absolute amount (with a maximum limit of €292) and the percentage fluctuating accordingly.

Example: Jinan (CN):

- Retirement award for employees.

4.3. Employee rights

COLLECTIVE BARGAINING AGREEMENTS

GRI 2-30

At VOSS, compensation is always in line with applicable labor laws, unions, and market conditions, including minimum wage regulations. However, we believe that providing wages above the minimum wage contributes to our employees' economic well-being.

The process for determining compensation and payment policies includes detailed employee job descriptions and an individual management approach. Compensation for employees is determined through collective bargaining agreements or arrangements according to pay scale tables created with works councils or labor unions. We seek and consider input from our employee stakeholders regarding compensation.

Example: Wipperfurth (Germany):

90% of VOSS employees are covered by the metal and electrical industry's collective bargaining agreement. The remaining employees' employment contracts are determined based on the company agreement, applicable law, and individual negotiation. Additionally, salaries for management positions are based on individual, non-pay-scale-table agreements.



4.4. Training and education

EMPLOYEE TRAINING, PROFESSIONAL DEVELOPMENT AND APPRENTICESHIPS

GRI 404-1

Our employees have always been and will continue to be our key to success. At VOSS, we place great importance on providing appropriate training and further education that align with employees' strengths and aspirations. This approach allows us to challenge and promote talent, retain it long-term within the VOSS Group, and secure the Group's success.

To determine each employee's training needs, regular feedback discussions are held with their manager. These meetings focus on the employee, with both sides sharing their views on the employee's strengths and areas for development. When a development area is identified, individual advancement measures are discussed. It is particularly important to us that these measures meet the identified needs in the best possible way. Our internal personnel development department supports this process as a competent advisor and contact person.

Average Training Hours per Year:

- Per man: 9 hours
- Per woman: 7 hours
- Senior management per person: 14 hours
- Middle management and employees without leadership responsibility per person: 8 hours

In Wipperfürth (DE), we offer an internal seminar programme that includes over 60 different topics. The training topics range from VOSS product training to technical and personal development training. With an eye on the market, we also regularly offer measures on trend topics, such as dealing with artificial intelligence or efficient and healthy working from home.

APPRENTICESHIPS AND STUDENTS

VOSS Group is particularly proud of our apprentices, who are repeatedly recognized with awards for their quality. At VOSS, students and graduates have the ideal opportunity to combine theoretical study with practical work experience in a global organization. As an employer, it is particularly important to us to retain our trainees after they have completed their training. We are proud to take on the majority of our trainees after they have successfully completed their training. We also offer further development opportunities, such as support for further studies. We place great importance on individual orientations and trainee programs, providing reliable and personalized support for practical student research projects. Additionally, students can participate in international work assignments, gaining valuable experience for their future careers.



IMPROVING PERSONAL STRENGTHS AND COMPETENCE BUILDING

GRI 404-2

We focus on each employee's personal strengths, development areas, wishes, and goals. By identifying development needs on an individual basis, we create personalized development programs tailored to those needs.

To this end, we offer our employees a comprehensive range of professional and personal development opportunities in areas such as leadership, communication, language, office training, and specialist topics. Our training catalog includes numerous courses offered in-house or externally, online, hybrid, or face-to-face. The offerings are continuously reviewed and further developed by our human resources development department. Additionally, we regularly seek employee feedback about our offerings. We also respond to current learning trends by increasingly offering online learning formats, which are well received by our staff. Through the diversity of learning formats, we ensure that every employee receives an offer that fits their needs, family situation, and private commitments.

REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

GRI 404-3

At the VOSS location in Wipperfürth, the first quarter is firmly reserved for structured employee interviews. These interviews are a trusting exchange between employees and managers, providing mutual face-to-face feedback. Employee interviews are a valuable tool in our personnel development toolbox. To ensure their effectiveness, we have revised the interview contents to make them more modern and substantial. Since 2022, we have shifted our perspective to focus on the competencies behind the job requirements. Specifically, we look at how a person performs their job. We have identified six competencies particularly important for VOSS employees at the Wipperfürth location:

- Drive
- Emotional intelligence
- Willingness to perform
- Will to create
- Service orientation
- Solution orientation

These competencies are shaped differently for each person, and personal feedback is provided through individual examples. Personal development measures are defined based on this feedback. Since 2022, interviews can be prepared and documented efficiently in a special app, eliminating the need to print and send documents by mail. Access to meeting documentation is secured by a comprehensive authorization concept, ensuring that only those directly involved in the interviews have access. The development plan is also automatically sent to our personnel development department. Despite the automation and technical support, it is very important to us that the interview itself still takes place in person.

Annual interviews:

- Men: 30%
- Women: 30%
- Senior managers: 70%
- Middle management and employees without leadership responsibility: 77%*

*Wipperfürth (DE) only

4.5. Occupational health and safety

RESPONSIBILITY FOR EMPLOYEE HEALTH AND SAFETY

GRI 403-1, GRI 403-8

VOSS requires its subsidiaries to fully comply with local OHS regulations and specific OHS management systems adopted by the company. This requirement also applies to all VOSS Group suppliers. Our Code of Conduct for Suppliers includes the following expectations:

- Responsibility for employees' health and safety
- Reducing risks and ensuring optimal preventive measures against accidents and occupational diseases
- Offering training and ensuring that all employees have comprehensive knowledge regarding occupational safety
- Developing or deploying an occupational health and safety management system pursuant to ISO 45001 or similar standards

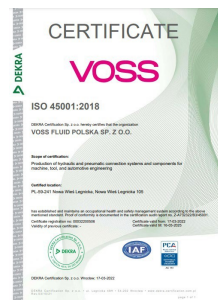
OHS MANAGEMENT SYSTEM

Due to the specific nature of health and safety regulations based on the location and characteristics of each plant, OHS matters are primarily managed locally and based mainly on obligatory local legal requirements. However, VOSS plans to voluntarily implement a dedicated OHS management system in line with ISO 45001, plant by plant, to ensure the best possible working conditions for all our employees. The compliance of OHS systems in plants with the ISO 45001 standard has been confirmed by appropriate certificates. In 2023, 54 percent of VOSS employees were covered by an OHS management system.

ISO 45001

- VOSS Automotive Polska Sp. z o.o., Nowa Wieś Legnicka (PL)
- VOSS Fluid Polska Sp. z o.o., Nowa Wieś Legnicka (PL)
- VOSS Automotive Components (Jinan) Co., Ltd.(CN)
- VOSS Automotive India Private Ltd., Pune (IN)
- VOSS Automotive Bulgaria EOOD, Bahovitsa (BG)

The compliance of OHS systems in plants with ISO 45001 standard has been confirmed by appropriate certificates.



HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT EVALUATION

GRI 403-2

When it comes to OHS, hazard identification, risk assessment, and incident evaluation are based on applicable local legislation in the country where a given VOSS site operates. In all VOSS Group companies, each employee position is examined for occupational risks, and appropriate measures are taken to avoid them.

Each VOSS Group company ensures the quality of these measures by employing its own safety specialists or using local external professional services. Identified risks are analyzed in accordance with applicable regulations, which determine safety goals and measures that are then appropriately implemented.

Moreover, frequent safety-board meetings take place at each location, during which work-related hazards and risk situations are discussed. Workers and their representatives are part of the safety board. Safety professionals report directly to each subsidiary's general manager and are members of the local safety boards. Their work is crucial for risk prevention.



DEALING WITH HAZARDOUS EVENTS AND ACCIDENTS

If employees believe an event could cause injury or ill health, they have the right to cease work without negative consequences, in accordance with local laws. In the event of an accident, local procedures apply. Additionally, in the case of serious accidents, the subsidiary is obligated to inform VOSS Group's management responsible for the OHS area. Based on the information provided, Group management prepares a "tri-chart" based on the 8D methodology. This tri-chart describes in detail the nature of the accident, its root cause, the measures taken or to be taken to prevent future occurrences, and how the Group and individual plant will verify the effectiveness of these measures.

Once completed, the tri-chart is translated into English and forwarded to all VOSS Group locations worldwide as a "safety alert." The Group requires subsidiaries to assess whether such an accident is possible at their premises, and if so, to implement preventative measures. All production plants must prevent accidents and implement appropriate protective measures through training, increasing employee knowledge, raising awareness, and installing appropriate infrastructure along with maintaining and using all necessary personal protective equipment.

PROMOTING EMPLOYEE HEALTH

GRI 403-3

Each subsidiary must inform employees about the location of the nearest medical institution, such as a hospital, and provide contact details. Moreover, each site has a medical service provider to carry out required occupational medical examinations and provide preventive health protection measures, such as flu vaccinations.

Mandatory medical examinations related to health and safety, both before and during the employment period, are carried out in accordance with the regulations of the specific facility's country. Local subsidiaries are encouraged to voluntarily promote healthy lifestyles and preventive medical examinations.

OCCUPATIONAL SAFETY COMMITTEES

GRI 403-4

In most of the countries where VOSS operates, local laws require plants to appoint an occupational safety committee, which oversees OHS issues and consists of management and employee representatives. Details regarding responsibilities, meeting frequency, and the decision-making authority of the committee are described within applicable laws, with which all applicable plants fully comply.

Information about work hazards is communicated to employees in a transparent and understandable manner and language (in the facility's local language or, if necessary, another understandable language).

EMPLOYEE TRAINING

GRI 403-5

Manufacturing VOSS products relies heavily on human work. Adequately preparing for work and learning about possible dangers and OHS rules of conduct are some of the most important elements to ensure safety in our facilities. Therefore, before starting work, each employee must undergo health and safety training.

OHS Trainings are Divided into Two Groups:

1. **General Training for All Employees:** All employees (production and administrative) must undergo general OHS training regarding the work environment, escape and rescue plans, organization of first aid, and contact persons for occupational safety, among other topics.
2. **Specific Training for Employees in Selected Positions:** Some positions are associated with additional risks, which is why VOSS places special emphasis on appropriate training when needed. For example, forklift drivers, crane operators, and positions associated with handling hazardous materials receive specialized training.

The content and scope of training are determined independently by each VOSS Group company, considering the specifics of the given plant.

PROMOTING WORKER HEALTH

GRI 403-6

Several OHS measures have been implemented. The following measures apply to all employees:

- Information for employees is provided through email, company newsletters, and podcasts.

In addition, these specific OHS measures apply at the Wipperfürth (DE) location:

- A fitness studio for employees is available on the company premises.
- Catering services have been optimized, including the operation of an in-house company restaurant with a change in catering providers to offer healthy food options such as vegan meals and organically grown food.
- Employees can lease job bikes.
- Regular flu vaccinations are offered.
- Participation in the "Stadtradeln" initiative is encouraged, where kilometers traveled by bicycle are collected.
- An in-house soccer tournament is held.
- The company participates in a city run with its own team.

PREVENTING WORKPLACE ACCIDENTS

GRI 403-7

Preventing workplace accidents is one of VOSS' main priorities. The basis of safety is all employees adhering to established rules and designing a safety system so human errors do not lead to accidents. Every person at VOSS is responsible for fostering VOSS' efforts to operate in a safe manner, which also involves applying the best possible accident-prevention measures:

- Technical planning of workplaces, equipment and processes
- Safety management
- Workplace behavior

WORK-RELATED HAZARDS THAT RISK HIGH-CONSEQUENCE INJURIES

By analyzing job responsibilities and accident statistics, VOSS Group identified the highest risk of work-related hazards occurring is during maintenance work. The hazards that contributed to high consequence injuries during the reporting period were mainly mechanical risks while working with machines.

VOSS Group companies take appropriate steps to eliminate these hazards by intensified training, retrofitting machines and intensifying risk assessments. Regarding other work-related hazards, VOSS takes appropriate steps to minimize risks associated with such hazards. In 2022, for example, we installed an energy saving supply air system in our injection molding area in order to improve the working conditions.

ACCIDENTS AT WORK AND WORK-RELATED INJURIES

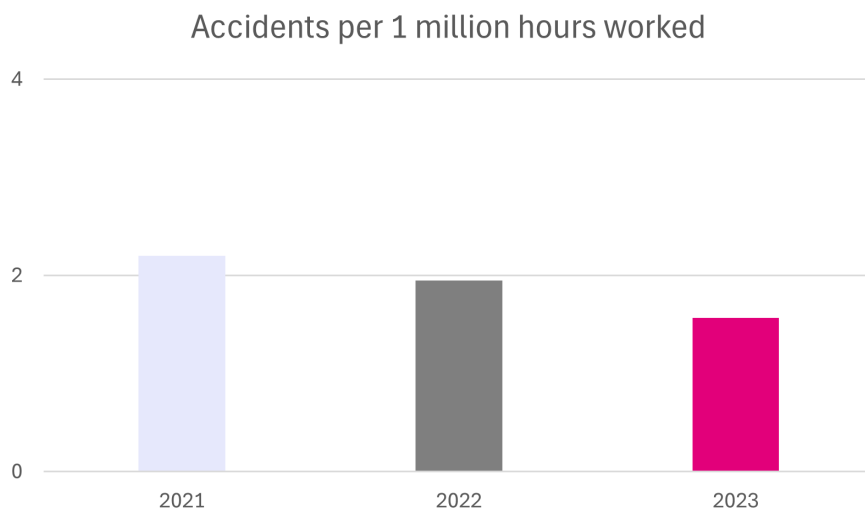
GRI 403-9

Work-related Injuries

The Group continuously monitors the number of accidents at each location. In 2023 the Group reported 25 work-related injuries. In 2023, the accident frequency rate (LTIR) amounted to 1.6. There were no work-related fatalities.

Accidents per 1 million hours worked

The main type of injury was accidents resulting from human behavior. Such behavior arises from personal factors like inattention or risk taking but may also reflect situational factors such as long work hours. Accident figures from the industry cross-section amounted to less than 10.



WORK-RELATED ILL HEALTH

GRI 403-10

Based on the analysis of VOSS Group's operational statistics and characteristics, the work environment across VOSS facilities does not pose a risk for work-related ill health. Any past risks have been mitigated through preventive measures, such as limiting package weights to no more than 20 kg to protect employees' backs.

To effectively prevent work-related health issues, VOSS Group has developed and implemented a comprehensive workplace safety and health program. This program, led by specialized occupational health physicians and general practitioners, includes regular health examinations that focus on evaluating work-related health risks, with particular attention to hearing impairments. Thorough workplace assessments and reviews are conducted to identify and minimize potential hearing disorder risks.

The results of these health examinations have been reassuring, as no work-related illnesses have been identified. This positive outcome highlights VOSS Group's commitment to adhering to prevention requirements and implementing comprehensive safety measures. These measures include establishing a robust system for conducting hazard assessments, providing employee training and instruction, and performing routine workplace inspections. Recognized sources of potential hazards include noise, handling hazardous substances, and using electrical equipment.



5. Environment

VOSS' MEASURES TO REDUCE ITS ENVIRONMENTAL IMPACT

VOSS is systematically fulfilling its environmental responsibility by making production at all plants worldwide energy-efficient, reducing overall energy consumption, and utilizing its product portfolio to support climate-friendly technologies such as electric vehicles and hydrogen technology. VOSS is committed to green energies and aims to achieve CO₂ neutrality.

As a growing organization, VOSS places great importance on using resources carefully. Thanks to innovative technology—such as the installation of a new filter system to save energy and water during raw water treatment, or implementing an adsorption facility to produce cooling using excess heat from our co-generation facility—and a sustainable management system, it has been possible to reduce resource consumption and emissions worldwide in recent years (2023 compared to 2019). We are continuously working to improve these values.

VOSS is conscious of its potential environmental footprint at both strategic and operational levels. With every new process, we perform a detailed analysis of the impacts on environmental aspects such as energy consumption, emissions, and waste management. To this end, various technical solutions to minimize our environmental impact are researched and planned, including employee training.

Identified environmental aspects are also subject to strict monitoring. As part of implementing environmental management systems, environmental goals are set at individual plants.

All major production sites have ISO 14001 certificates with local targets. Additionally, our german plants in Wipperfürth and Gründau, being energy-intensive, has ISO 50001 energy management system certification.

ISO 14001

VOSS Holding GmbH + Co. KG,
Wipperfürth (DE)

VOSS Automotive GmbH,
Wipperfürth (DE)

VOSS Fluid GmbH, Wipperfürth (DE)

VOSS Immobilien+Service GmbH+Co.KG,
Wipperfürth (DE)

VOSS Valves and Actuators,
Gründau (DE)

VOSS Automotive Polska Sp. z o.o.,
Legnicka (PL)

VOSS Fluid Polska Sp. z o.o.,
Legnicka (PL)

VOSS Automotive Bulgaria EOOD,
Bahovitsa (BG)

VOSS Automotive LTDA., Sao Paulo (BRA)

VOSS Exotech Automotive Private Ltd.,
Pune (IN)

VOSS Automotive India Private Ltd., Pune (IN)

VOSS Automotive Mexico S. DE R.L. DE C.V.,
Arteaga (MX)

VOSS Automotive Inc.,
Fort Wayne (US)

VOSS S.A.U., Sabadell (ES)

ISO 50001

VOSS Holding GmbH + Co. KG,
Wipperfürth (DE)

VOSS Automotive GmbH,
Wipperfürth (DE)

VOSS Fluid GmbH,
Wipperfürth (DE)

VOSS Immobilien+Service GmbH+Co.KG,
Wipperfürth (DE)

VOSS Valves and Actuators,
Gründau (DE)

5.1. Energy

ENERGY CONSUMPTION

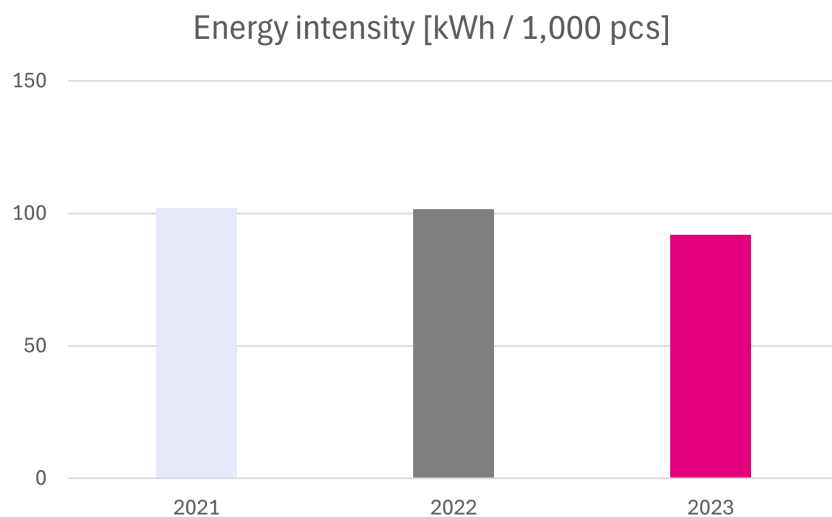
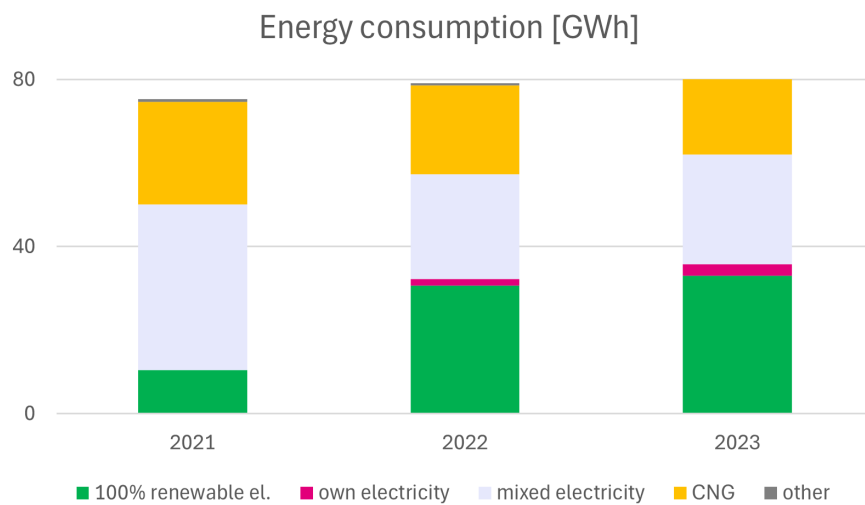
GRI 302-1, GRI 302-3, GRI 302-4

VOSS recognizes that using energy more efficiently and opting for renewable energy sources is essential for combating climate change and reducing an organization's overall environmental footprint. Therefore, electricity consumption at all VOSS Group production plants is systematically monitored and recorded.

Calculation data are obtained from meter readings and invoices from energy suppliers. Additionally, VOSS headquarters in Wipperfürth has established a smart energy metering system to track the consumption of significant energy users. This system will be expanded to VOSS subsidiaries in the future.

VOSS production entities continuously work to reduce energy consumption by regularly performing internal audits and presenting them to external auditors.

With a conscious approach, VOSS has successfully reduced electricity and gas consumption globally. In 2023, energy consumption in kWh per 1,000 units produced was reduced by 17% (from 111 kWh per 1,000 units in 2019 to 92 kWh in 2023).

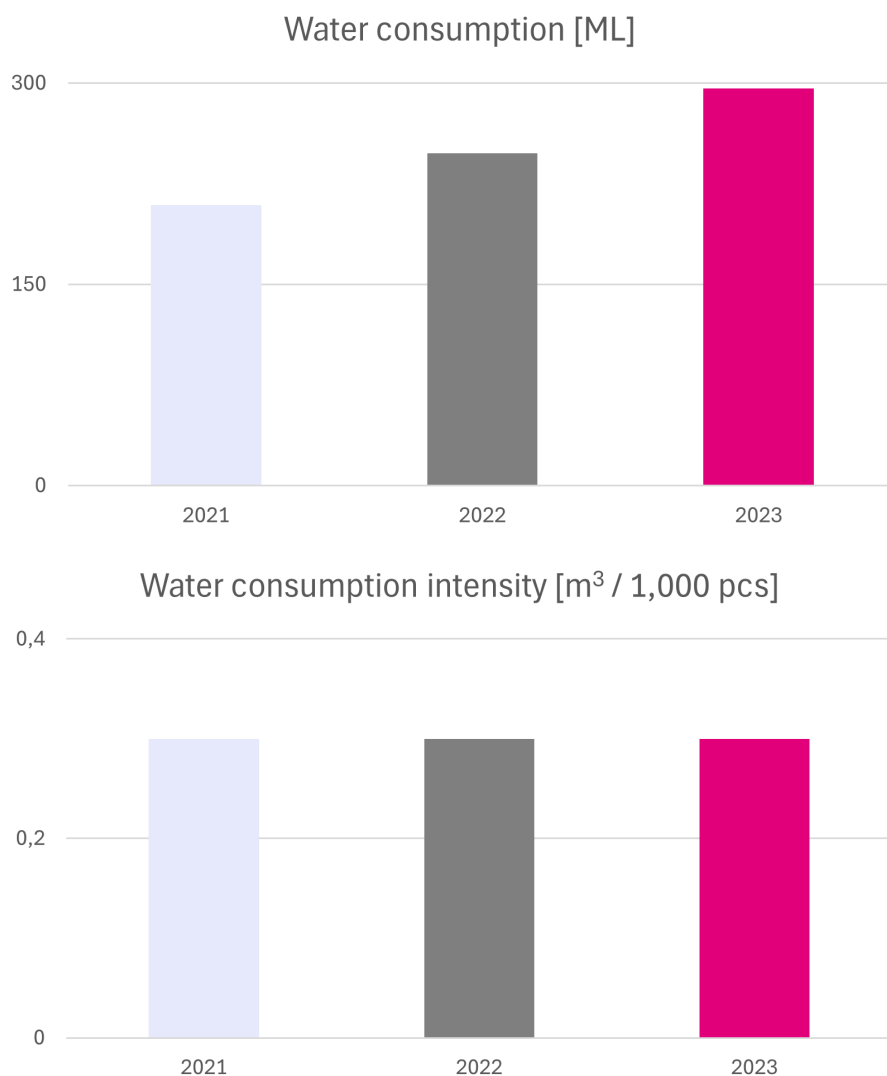


5.2. Water and Effluents

WATER CONSUMPTION AND MANAGEMENT OF DISCHARGES

GRI 303-1, GRI 303-2, GRI 303-5

Water is considered a significant environmental aspect at all VOSS facilities and is subject to local targets in terms of both volume and load. VOSS recognizes that access to fresh water is essential for human life and wellbeing. In 2023, water consumption remained at a normal level compared to previous years. However, at the Wipperfürth site, the use of surface water increased slightly due to the implementation of energy-saving activities, such as the adsorption facility.



The base year for our calculations is 2019, as this is when VOSS began its enhanced focus on data collection, comprehensive monitoring, analysis, and pursuing our action plans and goals.

INTERACTIONS WITH WATER AS SHARED RESOURCE

For the Wipperfürth plant, water is taken from the Wupper River and subsequently reintroduced into the river for the following reasons:

1. **Cooling Purposes:** Water is used as a coolant in our industrial plants, adhering strictly to the limit values for temperature and the amount of water discharged into the river. Secondary circuits are used for cooling.
2. **Sanitary Facilities:** In most facilities, untreated water from the Wupper is used for toilet flushing.
3. **Provision of Firefighting Water:** The Wupper serves as an inexhaustible water source for the sprinkler systems in our company. This ensures we have ample firefighting water to guarantee the safety of our employees and property without excessively burdening the environment.

Other interactions with water as a shared resource include the drinking water consumption: Our employees at Wipperfürth site have access to drinking water through water dispensers and carbonation systems. We encourage them to use provided cups to minimize the purchase of bottled water.

MANAGING WATER DISCHARGE-RELATED IMPACTS

To carefully manage the impact of water discharge, VOSS closely monitors water discharge into the Wupper River. This process adheres to established parameters monitored by both local water authorities and internal supervision. Discharge conditions are determined based on the capacity of the Wupper to avoid overloading the river ecosystem. An especially important practice to minimize environmental effects is refraining from introducing chemical substances into the water.

In the electroplating department, water is discharged into the municipal wastewater treatment plant after prior treatment through our wastewater purification system. This purification process involves methods such as precipitation and flocculation, followed by solid separation. Subsequently, the water undergoes fine filtration before entering the clarification process.

Another crucial aspect is controlling water temperature. The temperature limit is set at 25°C, and we make diligent efforts to keep the water heated to a maximum of 24.8°C to minimize environmental impact. Additionally, we employ a three-stage cascade system in our water-efficient consumption facility to keep water usage at a minimum.

Control is carried out according to strict parameters, taking into account volume, water composition, and temperature.

5.3. Emissions

VOSS' EMISSION-REDUCTION TARGETS

GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5, GRI 305-6, GRI 305-7

Reducing CO₂ emissions is of particular importance to VOSS. We are making our best possible contribution to mitigating climate change so that future generations will have a sustainable and clean environment. We consistently live up to this responsibility by making all our production plants energy-efficient, reducing energy consumption, and using our product portfolio to support climate-friendly technologies such as electric vehicles and hydrogen technology. We are committed to green energy and aim to reduce CO₂ emissions worldwide and achieve CO₂ neutrality (Scope 1 + Scope 2) by 2035.

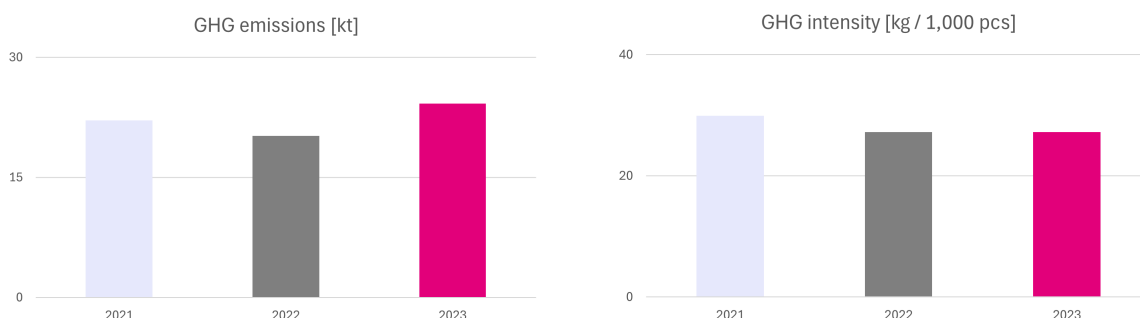
To make our contribution measurable, we have set the goal of reducing CO₂ emissions throughout VOSS by 30% by 2025 (base year 2019), despite a planned organizational growth of 10% per year on average.

VOSS Group CO₂ Emission Reduction Targets:

Location	Country	Reduction CO ₂ [%]*	by	Reduction CO ₂ [%]*	by
VOSS Automotive GmbH, Wipperfürth VOSS Fluid GmbH, Wipperfürth	Germany	70	2022	100	2030
VOSS Automotive India Private Ltd., Pune	India	40	2022	50	2030
VOSS Exotech Automotive Private Ltd., Pune	India	60	2022	60	2030
VOSS Automotive Components (Jinan) Co., Ltd.	China	20	2025	50	2030
VOSS Automotive Inc., Fort Wayne VOSS Automotive Mexico S. DE R.L. DE C.V., Arteaga	USA/ Mexico	20	2025	50	2030
VOSS Automotive LTDA., Sao Paulo	Brazil	10	2022	35	2030
VOSS Automotive Polska Sp. z o.o., Legnicka	Poland	20	2025	50	2030
VOSS Fluid Polska Sp. z o.o., Legnicka					
VOSS Automotive Bulgaria EOOD, Bahovitsa	Bulgaria	25	2025	50	2030
VOSS Automotive Valves and Actuators GmbH, Gründau	Germany	40	2025	60	2030
Global		30	2025	60	2030

*vs. 2019

VOSS reports its CO₂ emissions based on the consumption of primary energy sources used at VOSS production sites and electrical energy provided by utility companies. The company aims to separate Scope 1 and 2 emission data in the future.



DIRECT (SCOPE 1) AND INDIRECT (SCOPE 2) GHG EMISSIONS

Comprehensive accounting of Scope 1 and Scope 2 has resulted in the following outcomes:

- Only CO₂ emissions are considered relevant, with no other emissions such as methane being present.
- Regarding refrigerants, those used do not emit CFCs (Chlorofluorocarbons). Instead, R407 and other environmentally-friendly substitutes are utilized.
- There is an obligation for regular and documented leak checks. Due to external contracts for maintenance by certified specialist companies this is in closer focus.
- No emissions of ozone-depleting substances are recorded.
- While NO_x (Nitrogen Oxides) and SO_x (Sulfur Oxides) emissions do occur, they are generated solely to a very limited extent by the fleet due to the fact that the fleet consists of cars 1-3 years old.

VOSS Group already sources 100% green electricity at the following locations:

- Sao Paulo (BRA) since 2021
- Legnica (PL) since 2022
- Wipperfürth (DE) since 2022
- Gründau (DE) since 2023

METHODOLOGY

Values are calculated based on actual energy purchases and emission factors provided by suppliers. If emission factors are not available, we determine the site-related emissions on a flat-rate basis using provided country-specific factors (for example, in Germany, official BAFA conversion factors are used; in Poland, official KOBIZE conversion factors are used). Currently, calculations are made site by site; however, we plan to receive confirmations from suppliers in the near future. Additionally, our analysis concerns only CO₂. VOSS does not emit CO₂ from combustion or biodegradation of biomass.

BASE YEAR 2019

2019 was the base year for our calculations because it is when VOSS started its enhanced focus on data collection, comprehensive monitoring, analysis, and pursuing our action plans and goals. Estimates were made with data available on Electricity Map's website.

REDUCING GHG EMISSIONS

GHG emissions have been reduced through several measures:

- Transitioning electricity procurement to hydropower
- Implementing emission reduction measures in Wipperfürth through the Combined Heat and Power (CHP) plant
- Utilizing excess heat capacity through an adsorption refrigeration system to lower CO₂ emissions

Offsetting CO₂ emissions through reforestation projects (certified compensation activities) and reducing energy self-consumption.

5.4. Materials

MATERIAL USAGE

GRI 301-1, GRI 301-2, GRI 301-3

In the future, VOSS plans to implement tools allowing an uninterrupted collection of reliable information on materials used in manufacturing and packaging.

For now, following are examples of VOSS' approach to the circular economy for promoting secondary material use:

- We sort and sell rejected computer chips to recyclers.
- For plastics, we separate specific material sprues, grind them and sell them to recyclers although the process is not actually cost efficient.
- Certain materials are fed back into the pipe extrusion process as regranulate. For one pilot project, we recycle the sprues and reintroduce them to the granules to gain experience for the process. Our future target is to recycle 100% of specific material sprues. Our engineering branch validates components containing recycle and parts without recycled materials.

MATERIALS USED FOR MANUFACTURING

Main raw materials used for manufacturing VOSS products are:

- Brass
- Aluminum
- Plastic granulate
- Steel
- Zinc-nickel for electroplating

MATERIALS USED FOR PACKAGING

The main raw materials used for packaging VOSS products are:

- Reusable plastic containers for European customers
- Cardboard boxes for intercontinental customers
- PE bags for overseas transport and parts with cleanliness requirements
- Reusable and disposable wooden pallets
- PE films
- Bubble wrap, VCI-chips, and dry pouches for overseas transport
- Reusable wooden boxes

At VOSS, we ensure that ordered products reach customers in the same condition as they left our factory. We combine this goal with our efforts to use environmentally friendly materials for product packaging or reusable containers.

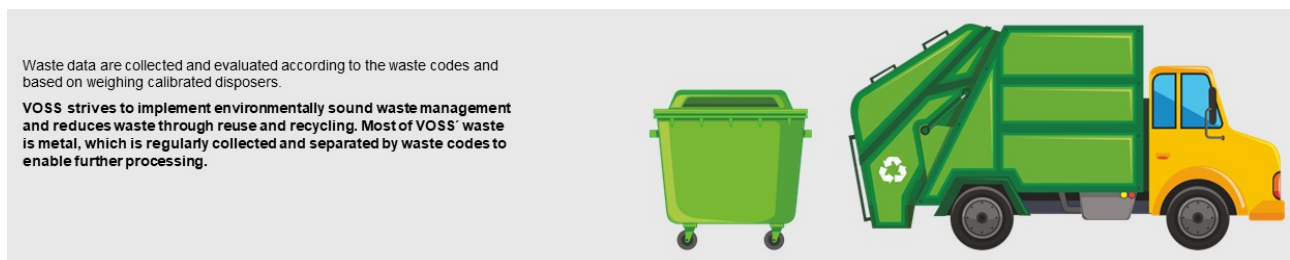
5.5. Waste

WASTE MANAGEMENT

GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5

As a manufacturer, VOSS produces both municipal and production waste. To comply with specific regulations, conformity assessments of the types and quantities of waste generated and environmental reviews are performed throughout VOSS production plants. As part of our environmental management, waste disposal services are only contracted to accredited waste disposal companies.

Various waste minimization programs are implemented across VOSS production plants, such as avoiding defective part production through process controls and extending the service life of cooling lubricants through regular monitoring and bath maintenance. In 2023, waste generation increased slightly due to a construction project. However, the share of recyclable waste exceeded 88%.



WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS

Non-hazardous waste generated includes:

- Shavings (brass, steel).
- Special collection (stainless steel).

Stainless steel waste is 100% recyclable and is collected for this purpose.

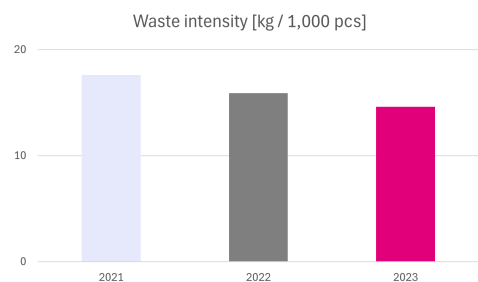
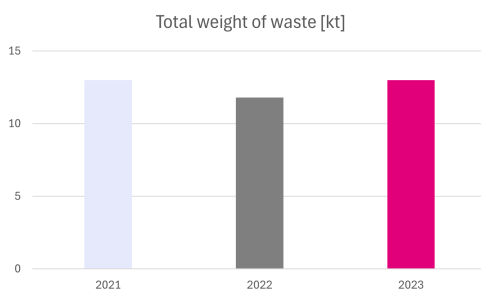
Hazardous waste generated includes:

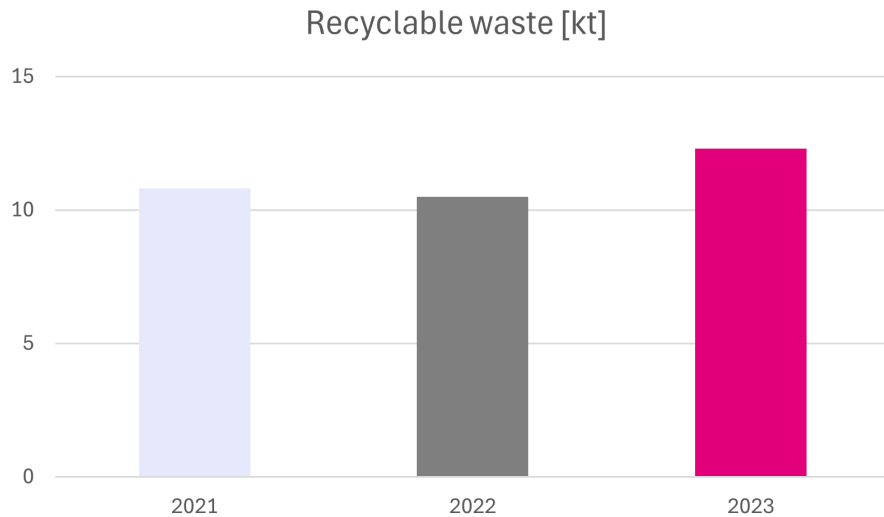
- Special waste – separate sorting and disposal.
- Sludge from wastewater treatment in the electroplating department.

These materials are directed towards recycling or proper disposal methods.

Several initiatives have been implemented to reduce waste:

- Participation in a Local Disposal Initiative to avoid superfluous waste transportation traffic.
- An additional initiative during the production process to actively minimize excess material generation.
- To mitigate environmental impacts, a strict selection criterion is applied, whereby only certified disposal partners are chosen, and they, in turn, undergo independent certification.





WASTE DIVERTED FROM DISPOSAL

Different processes, each tailored to the specific type of waste, have been implemented in pursuit of waste-free production.

Shavings: Waste generated from the facilities, such as shavings, is initially processed in centrifuges to ensure purity. Subsequently, it undergoes a melting process, creating a closed-loop recycling cycle. This process applies to steel waste as well, although the end product may vary.

Plastic Waste: A commitment to waste-free production is also upheld for plastics. Any plastic residues remaining are first shredded and then melted for reuse.

Waste Management Officer and Waste Disposal Process: A designated Waste Management Officer is responsible for overseeing both hazardous and non-hazardous waste disposal processes.

6. Ethics

GOVERNANCE @VOSS Group

GRI 2-23, GRI 2-24, GRI 2-27, GRI 406-1, GRI 418-1

To ensure ethical behavior, VOSS Group has developed various policies and guidelines, all signed by the CEO. Employees are informed about these policies through regular e-learning training sessions.

Our principles and standards of conduct address issues such as corruption, competition, discrimination, human rights, privacy, and data protection.

LEGAL COMPLIANCE AND COMMITMENTS

Compliance with legal, regulatory, and other requirements is not only binding throughout VOSS Group but also a routine and foundation for sustainable business. We continually strive to provide our employees with a healthy and safe work environment. The Group has a "Compliance Policy" to ensure all VOSS Group operations comply with applicable international and local regulations. In cooperation with law firms, individual VOSS Group entities constantly develop internal regulations that guarantee compliance in specific areas with current laws. Moreover, a Group-wide Code of Ethics has been adopted to define rules ensuring all VOSS employees' ethical-legal responsibility. These documents form the foundational governing conduct throughout VOSS Group as well as in relation to external partners and the public.

The current versions of the Compliance Policy, Code of Ethics, and Code of Conduct are available on www.voss.net

VOSS COMPLIANCE POLICY

Our "Compliance Policy" defines the most important principles of the compliance management system within VOSS. To ensure the efficiency and consistency of operations throughout the Group, compliance issues are managed at several levels:

- **Group Level:** The CEO is responsible for an effective compliance management system along with the Chief Compliance Officer, who manages group-wide compliance activities and reports directly to the Executive Board.
- **Subsidiary Level:** Dedicated compliance officers take care of local compliance issues at all operative individual companies within the VOSS Group.
- **Regular Reporting:** Compliance officers of individual Group companies are in regular contact with other on-site departments and report regularly to the Chief Compliance Officer.

VOSS Group's compliance management constantly monitors and controls each individual company concerning possible compliance-relevant risks.

VOSS' Compliance Policy also specifies measures and topics for the systematic training of employees. For example, employees have regular courses on "Code of Conduct/Compliance Basics," "Anti-Corruption," "Data Protection," and "Money Laundering." They also learn various ways of reporting compliance violations, including personally reporting to superiors, the Human Resources department, compliance officers, or using our VOSS digital hotline Hintbox.

VOSS CODE OF ETHICS

Our Code of Ethics provides practical guidance to all VOSS employees on how to act in various situations, starting with day-to-day relationships with fellow employees, liaisons within the Group, and contact with external parties (customers, suppliers, and public authorities). Employees should refer to the Code of Ethics whenever they have doubts about the integrity or appropriateness of a situation to ensure they always act in accordance with the principles contained therein. Mutual respect, honesty, and integrity should always be the basis for all actions taken by VOSS employees and management staff. Every employee is responsible for maintaining and promoting VOSS' good reputation in their respective country, which is why VOSS pays special attention to familiarizing employees with the Code of Ethics and enforcing its provisions daily.

In the Code of Ethics, employees can find useful tips regarding, among others:

- How to act with business partners and third parties, including strictly prohibiting corruption, any kind of unfair advantages or political contributions, money laundering, and supplier selection.
- VOSS' approach to charitable donations and sponsoring.
- Relationships with VOSS Group companies, such as avoiding conflicts of interest, competition with VOSS, work relationships outside the Group, and interests in third companies.
- Handling VOSS' property and confidential/business information, including data protection and security.

All employees must abide by the rules established in the Code. In case of any doubts regarding appropriate behavior in a situation, any employee can contact their supervisor or compliance officer for further guidance. As a result of our compliance work, in 2023 no fines or sanctions for non-compliance with regulations in the environmental, social, or economic area were imposed upon a VOSS Group entity.

Moreover, our suppliers must not tolerate or be involved in any kind of corruption or bribery, including illegal payment offers or similar benefits to government officials that influence decision-making. This requirement is reflected both in VOSS Group's Code of Conduct for Suppliers and General Terms and Conditions of Purchase. Our internal anti-corruption principles are included in the VOSS Code of Ethics, with which all employees must be familiar.

POLITICAL CONTRIBUTIONS, CHARITABLE DONATIONS AND SPONSORSHIPS

VOSS does not make political contributions (donations to politicians, political parties, or political organizations). However, VOSS does make monetary and product donations for education and science, art and culture, as well as social and humanitarian projects.

Neither advertising sponsorships for which VOSS receives publicity are considered donations nor contributions to industrial associations or fees for memberships in organizations that serve business interests.

Some donations are always prohibited, including donations/payments to:

1. Individuals and for-profit organizations.
2. Private accounts.
3. Organizations whose goals are incompatible with VOSS' corporate principles.
4. Organizations that could damage VOSS' reputation.

All donations must be transparent. Quasi-donations, meaning donations that appear to be compensation for a service but are substantially larger than the value of the service, are prohibited.

Sponsorship means any contribution in money or kind by VOSS towards an event organized by a third party in return for advertising VOSS brands, such as tickets to an event. All sponsorship contributions must be transparent, through written agreement, for legitimate business purposes, and proportional with the consideration offered by the event host.

VOSS competes for contracts from government entities and government-owned businesses around the world. In all VOSS' dealings and interactions with governments, we act in a manner that is transparent, honest, and accurate.

ANTI-CORRUPTION: OFFERING AND GRANTING ADVANTAGES

VOSS Group companies compete fairly for orders through the quality and price of VOSS' innovative products and services, not by offering improper benefits to others. As a result, no employee may directly or indirectly offer, promise, grant, or authorize giving money or anything else of value to a government official that influences official action or gains an improper advantage.

The same applies to private commercial counterparts in a business transaction. Any offer, promise, grant, or gift may not be made if it could reasonably be understood as a bribe to improperly influence a government official or commercial counterpart to grant VOSS a business advantage. In addition, employees may not give money or anything of value indirectly to third parties, such as a government official, consultant, agent intermediary, or business partner if the circumstances indicate this was done to influence official action or obtain an improper advantage. The same applies to a private commercial counterpart in consideration for an unfair advantage in a business transaction.

Therefore, employees responsible for hiring consultants, agents, partners in a joint venture, or comparable entities must take the following actions:

- Ensure that third parties understand and abide by VOSS' anti-corruption policies or comparable equivalents.
- Evaluate the qualifications and reputation of such third parties.
- Include appropriate provisions in agreements and contracts designed to protect VOSS.

VOSS' ANTI CORRUPTION POLICY

In 2023, no event was found within VOSS that could imply the use of corrupt practices. Bribery or any other kind of corrupt practice is strictly prohibited in all VOSS plants globally. VOSS operates in locations where gifts or favors, for example to governmental bodies or business partners, are more acceptable or even expected. Nevertheless, the policy regarding anti-corruption is equal and uniform throughout VOSS with zero exceptions, placing special emphasis and focus on higher corruption-risk locations.

ANTI-CORRUPTION: REFUSE DEMANDING AND ACCEPTING ADVANTAGES

Employees are not permitted to use their jobs to solicit, demand, accept, obtain, or be promised advantages. This does not apply to the acceptance of occasional gifts of purely symbolic value or meals and entertainment reasonable in value that are consistent with local customs and practices. Any other gifts, meals, or entertainment must be refused.

VOSS' POLICY TOWARD ANTI-COMPETITIVE PRACTICES

In 2023, no events were found within the VOSS Group that could indicate the use of anticompetitive, antitrust, or monopoly practices. As a significant participant in the international automotive sector, VOSS Group always observes the principles of fair competition and does not engage in any actions that could violate these principles.

VOSS' common understanding and rules in this area are included in the Code of Ethics. Additionally, VOSS organizes online training for employees in positions representing VOSS Group companies, especially in relations with competitors, customers, and suppliers where there is a high risk of anti-competitive behaviors from external market players.

VOSS is guided by the principle that fair competition allows markets to develop freely, bringing social benefits. Accordingly, the fairness principle applies to competition for market share. Every VOSS employee must act according to the rules of fair competition.

As an international organization, VOSS understands that antitrust evaluations can be complex, particularly because rules can differ among countries and cases. However, this does not change the overriding principle that an employee's behavior must not in any way lead to a violation of antitrust laws. For example, employees may not enter agreements with competitors that promote noncompetition, restrict dealings with suppliers, or divide customers, markets, territories, or production. Moreover, employees may not obtain a competitive advantage through industrial espionage, bribery, theft, electronic eavesdropping, or knowingly providing the public or customers with false information about a competitor or its products and services.

VOSS' POLICY ON DISCRIMINATION

Proudly, in 2023 no events that could constitute discrimination were found within VOSS. At VOSS, we value diversity and promote tolerance and mutual respect towards each other. Therefore, any kind of discrimination is strictly prohibited.

The legal basis on which we orient ourselves is the "General Equal Treatment Act" (AGG). We ensure that new employees commit to complying with the AGG rules.

The German "General Equal Treatment Act" (AGG) aims to protect people from discrimination, i.e., undue disadvantages on the grounds of racial or ethnic origin, sex, religion or belief, disability, age, or sexual identity. Therefore, AGG provisions will have a particular impact on the world of work, whereby each employee can expect not to be disadvantaged in any way for one of the reasons listed above. It is the employer's duty to create and maintain the necessary conditions for a positive and disadvantage-free working environment.

MUTUAL RESPECT, HONESTY AND INTEGRITY

We respect the personal dignity, privacy, and rights of every individual. We work together with individuals of various ethnic backgrounds, cultures, religions, ages, disabilities, races, sexual identities, worldviews, and genders. Consistent with our corporate principles and the employment laws of the numerous countries in which we operate, we do not tolerate discrimination against anyone based on any of the aforementioned characteristics, nor do we tolerate harassment or offensive behavior—whether sexual or otherwise personal. These principles apply to conduct both within VOSS and towards external partners. We make decisions about those with whom we work—including personnel, suppliers, customers, and business partners—to avoid discrimination and coercion within our organization. We are open, honest, and stand by our responsibilities. We are reliable partners and make no promises we cannot keep. We expect our employees to act with integrity. These principles apply both to VOSS Group entities and suppliers. The Code of Conduct includes requirements for suppliers and customers to:

- Promote equal opportunities and treatment of staff irrespective of color, race, nationality, social background, disability, sexual orientation, political views, religion, gender, or age.
- Not tolerate any unacceptable treatment of employees such as psychological duress, sexual and personal harassment, or discrimination.

TRAINING ON HUMAN RIGHTS

To ensure the effectiveness of VOSS Group's Compliance Management System, all managers must confirm compliance with annually applicable legal requirements and internal guidelines. Basic principles are discussed when employees come onboard. VOSS Group training on compliance (including human rights) takes place through online classes and training. Basic courses must be completed by every VOSS Group employee. These include online trainings entitled "Code of Conduct/Compliance Basics." The need for training is checked regularly. There are no separate human rights policies and procedures at VOSS Group. Instead, it is an element of our organizational culture and entire compliance system. Any violations in this regard are reported according to specified rules.

THE COMPANY'S POLICY REGARDING CUSTOMERS' DATA AND PRIVACY

In 2023, there were no complaints regarding breaches of privacy or loss of customers' data. VOSS ensures that all information, including personal data, trade secrets, and confidential commercial, technological, or customer business information, is protected from theft or loss. VOSS has implemented policies to classify information according to its confidentiality and the need for protection. VOSS takes appropriate measures to protect this information according to its classification. We require our suppliers and employees to keep information they provide confidential. Each supplier must sign a confidentiality agreement, and contracts with our employees contain appropriate confidentiality clauses.

CONFIDENTIALITY

All employees must maintain confidentiality regarding VOSS' internal proprietary information not made known to the public. Non-public information from or concerning suppliers, customers, employees, agents, consultants, and other third parties must be protected in accordance with legal and contractual requirements. The obligation to maintain confidentiality extends beyond the termination of the relevant relationship, because disclosing confidential information could cause harm to VOSS' business, clients, or customers.

DATA PROTECTION AND SECURITY

Access to the intranet and internet, worldwide electronic information exchange, and electronic business dealings are all crucial to the effectiveness of VOSS operations and the success of the entire business. However, the advantages of electronic communication come with risks related to personal privacy protection and data security. VOSS requires that personal data may only be collected, processed, or used insofar as it is necessary for predetermined, clear, and legitimate purposes. Additionally, personal data must be maintained securely, and appropriate precautions must be taken when transmitting it. High standards must be ensured regarding data quality and technical protections against unauthorized access. Data use must be transparent for those concerned, and their rights must be safeguarded regarding the use and collection of information, including complying with requests to block and delete information. In some jurisdictions (such as the European Union), there are strict laws and regulations pertaining to the collection and use of personal data, including information on others, such as customers or business partners. All employees must abide by such laws, to the extent they are applicable, to protect the privacy of others.

IN ENVIRONMENTAL AREA TO:

- Comply with statutory and international standards for environmental protection.
- Minimize environmental pollution.
- Develop or deploy an environmental management system pursuant to ISO 14001 or similar.
- Play an active role in minimizing CO2 emissions, preferably through increasing energy efficiency or carbon offset agreements.

IN SOCIAL AND LABOR AREAS TO:

- Respect human rights, personal dignity, privacy, and the personal rights of each individual.
- Be responsible for employees' occupational safety and health.
- Develop or deploy an occupational health and safety management system pursuant to ISO 45001 or similar.
- Not employ workers who have not reached the minimum age of 15 years or use forced labor.

7. Economic results

TOTAL ANNUAL REVENUE IN 2023

GRI 201-1

The total annual revenues of VOSS in 2023 amounted to over EUR 900 million, according to the consolidated financial statement for 2023 of VOSS Holding GmbH + Co. KG. This revenue disclosure is based on sales in VOSS Group's core business, which alone determines the scope of activities and participation in the market.

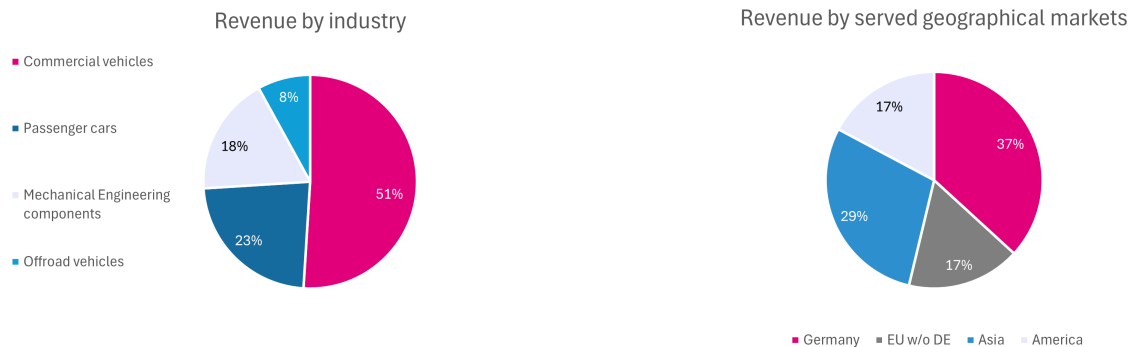
ECONOMIC CONTEXT

In 2023, overall economic development in Germany and Europe continued to be characterized by the consequences of global crises. The energy crisis resulting from the war in Ukraine and other geopolitical tensions unsettled producers, investors, and consumers. Global trade lost momentum, negatively impacting the German export industry.

According to IMF figures from April 2024, Germany's gross domestic product (GDP) fell by around 0.3% in 2023 (previous year: +1.8%). In the eurozone, GDP rose by around 0.4% (previous year: 3.4%). Global GDP rose by 3.2%, slightly less than the previous year's 3.5%. These factors had a dampening effect on economic development.

SUMMARY

Despite these challenges, VOSS Group's sales rose from over EUR 800 million in 2022 to over EUR 900 million in 2023.



FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE

GRI 201-2

Although climate change impacts VOSS Group, it is currently difficult to quantify the extent of the financial impact.

For example, the VOSS locations in Wipperfürth were affected by a flood in 2021, leading to the implementation of protective measures. Additionally, climate change affects VOSS products. Changes in the combustion engine industry alter VOSS's product portfolio, while products for e-mobility influence the mobility transition trend.

8. About the report

GRI 2-3

The information in this sustainability report covers the period from January 1, 2023, to December 31, 2023, and is aligned with the consolidated financial reporting of VOSS Holding GmbH + Co. KG. The first consolidated report was published for 2021, and a yearly publishing schedule is planned from 2025 according to CSRD.

Any reference to results, activities, or information from another period or any data from VOSS Group's entities is indicated accordingly in this report.

VOSS Group activities have been based on sustainable development principles for many years, although they were not always explicitly defined. This is the second report, aiming to establish a general framework for future reporting on how sustainable development is understood at VOSS Group. Therefore, we report with reference to the international standards of the Global Reporting Initiative (GRI).

Data from HypTec (Austria) are not included in the report because the company was sold in early 2024.

Any questions regarding the report and its content should be submitted to: sustainability@voss.net.

GRI 2-4

Data from 2021 and 2022 for temporary and permanent workers have been corrected in the 2022 report. In the CSR2022, the total energy consumption of the VOSS Group was stated as 75 GWh; it was actually 79 GWh.

Voss Holding GmbH + Co. KG has reported the information cited in this GRI content index for the period **01.01.2023 - 31.12.2023** with reference to the GRI Standards.

	Gri Indicator	Topic/Link	Page	Location
GRI 2: GENERAL DISCLOSURES 2021				
2-1	Organizational details	About the VOSS Group	p. 4-5	
2-2	Entities included in the organization's sustainability reporting	About the VOSS Group	p. 4-5	
2-3	Reporting period, frequency and contact point	About the report	p. 52	
2-4	Restatements of information	About the report	p. 52	
2-6	Activities, value chain and other business relationships	About the VOSS Group Suppliers and customers	p. 4-5 p. 7-8	
2-7	Employees	Employees, diversity, equal treatment, salary and hiring	p. 18-23	
2-8	Workers who are not employees	Employees, diversity, equal treatment, salary and hiring	p. 18-23	
2-9	Governance structure and composition	Leadership	p. 6	
2-11	Chair of the highest governance body	Leadership	p. 6	
2-13	Delegation of responsibility for managing impacts	Responsibility for sustainability	p. 13	
2-14	Role of the highest governance body in sustainability reporting	Responsibility for sustainability	p. 13	
2-15	Conflicts of interest	Leadership	p. 6	
2-22	Statement on sustainable development strategy	Sustainability at VOSS	p. 10-12	
2-23	Policy commitments	Ethics	p. 46-50	
2-24	Embedding policy commitments	Ethics	p. 46-50	
2-27	Compliance with laws and regulations	Ethics	p. 46-50	
2-28	Membership associations	Cooperation	p. 9	
2-29	Approach to stakeholder engagement	Cooperation	p. 9	
2-30	Collective bargaining agreements	Employee rights	p. 28	
3-1	Process to determine material topics	Material topics	p. 14-16	
3-2	List of material topics	Material topics	p. 14-16	

3-3	Management of material topics	Material topics	p. 14-16
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GRI TOPIC STANDARDS - ECONOMIC

GRI 201: Economic Performance

201-1	Direct economic value generated and distributed	Economic results	p. 51
201-2	Financial implications and other risks and opportunities due to climate change	Economic results	p. 51
201-3	Defined benefit plan obligations and other retirement plans	Employee benefits	p. 24-27

GRI 202: Market Presence

202-2	Proportion of senior management hired from the local community	Employees, diversity, equal treatment, salary and hiring	p. 18-23
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GRI 204: Procurement Practices

204-1	Proportion of spending on local suppliers	Suppliers and customers	p. 7-8
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GRI TOPIC STANDARDS - ENVIRONMENTAL

GRI 301: Materials

301-1	Materials used by weight or volume	Materials	p. 43
301-2	Recycled input materials used	Materials	p. 43
301-3	Reclaimed products and their packaging materials	Materials	p. 43

GRI 302: Energy

302-1	Energy consumption within the organization	Energy	p. 38
302-3	Energy intensity	Energy	p. 38
302-4	Reduction of energy consumption	Energy	p. 38

GRI 303: Water and Effluents

303-1	Interactions with water as a shared resource	Water and Effluents	p. 39-40
303-2	Management of water discharge- related impacts	Water and Effluents	p. 39-40
303-5	Water consumption	Water and Effluents	p. 39-40

GRI 305: Emissions

305-1	Direct (Scope 1) GHG emissions	Emissions	p. 41-42
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305-2	Energy indirect (Scope 2) GHG emissions	Emissions	p. 41-42
305-4	GHG emissions intensity	Emissions	p. 41-42
305-5	Reduction of GHG emissions	Emissions	p. 41-42
305-6	Emissions of ozone-depleting substances (ODS)	Emissions	p. 41-42
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Emissions	p. 41-42
GRI 306: Waste			
306-1	Waste generation and significant waste-related impacts	Waste	p. 44-45
306-2	Management of significant waste-related impacts	Waste	p. 44-45
306-3	Waste generated	Waste	p. 44-45
306-4	Waste diverted from disposal	Waste	p. 44-45
306-5	Waste directed to disposal	Waste	p. 44-45
GRI TOPIC STANDARDS - SOCIAL			
GRI 401: Employment			
401-1	New employee hires and employee turnover	Employees, diversity, equal treatment, salary and hiring	p. 18-23
401-3	Parental leave	Employee benefits	p. 24-27
GRI 403: Occupational Health and Safety			
403-1	Occupational health and safety management system	Occupational health and safety	p. 32-36
403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety	p. 32-36
403-3	Occupational health services	Occupational health and safety	p. 32-36
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety	p. 32-36
403-5	Worker training on occupational health and safety	Occupational health and safety	p. 32-36
403-6	Promotion of worker health	Occupational health and safety	p. 32-36
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety	p. 32-36
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety	p. 32-36

403-9	Work-related injuries	Occupational health and safety	p. 32-36
403-10	Work-related ill health	Occupational health and safety	p. 32-36

GRI 404: Training and Education

404-1	Average hours of training per year per employee	Training and education	p. 29-31
404-2	Programs for upgrading employee skills and transition assistance programs	Training and education	p. 29-31
404-3	Percentage of employees receiving regular performance and career development reviews	Training and education	p. 29-31

GRI 405: Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	Employees, diversity, equal treatment, salary and hiring	p. 18-23
405-2	Ratio of basic salary and remuneration of women to men.	Employees, diversity, equal treatment, salary and hiring	p. 18-23

GRI 406: Non-discrimination

406-1	Incidents of discrimination and corrective actions taken	Ethics	p. 46-50
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