THE STRATEGIC FRAME

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- [C1] Strategic Analysis & Measures
- [A1] Sustainability strategy[A2] Central fields of action
- [A<sub>3</sub>] Relevant standards/objectives in terms of sustainability

# [C<sub>2</sub>] Materiality

- [A1] Environmental, socio-economic and political specifics
- [A2] Material sustainability issues that are influenced by your business activities
- [A3] Material sustainability issues that influence your business activities
- [A4] Opportunities and risks from dealing with sustainability issues

# [C<sub>3</sub>] Objectives

- [A1] Medium- and long-term objectives
- [A2] Prioritisation of objectives
- [A<sub>3</sub>] Control of sustainability objectives
- [A<sub>4</sub>] Relation to SDGs

# VALUE & SUPPLY CHAIN

# [C4] Depth of the Value Chain

- [A1] Stages in the value chain
- [A<sub>2</sub>] Sustainability aspects in the various stages
- [A<sub>3</sub>] Social and ecological problems in the individual stages
- [A<sub>4</sub>] Inclusion of suppliers and business partners

# COMPETENCIES, PROCESSES & REVIEWING

# [Cs] Responsibility

[A1] Responsibility at operational and management level

# [C6] Rules & Processes

[A1] Integration into everyday business

# [C7] Control

- [A1] Key performance indicators for guiding and controlling sustainability goals
- [A2] Reliability, comparability and consistency

KEY PERFORMANCE INDICATOR FOR C5-C7

- **GRI SRS-102-16**: Values, principles, standards, and norms of behaviour of the organisation

# ENGAGING & MOTIVATING PARTICIPANTS

# [C<sub>8</sub>] Incentives Schemes

[A1] Incentives

- [A<sub>2</sub>] Control bodies
- [A<sub>3</sub>] Integration of sustainability goals in top management evaluation

**KEY PERFORMANCE INDICATORS FOR C8** 

- **GRI SRS-102-35**: Remuneration policies
- GRI SRS-102-38: Annual total compensation ratio

#### [C<sub>9</sub>] Stakeholder Engagement

- [A1] Stakeholder identification methods
- [A<sub>2</sub>] Stakeholder groups
- [A<sub>3</sub>] Stakeholder dialogue

**KEY PERFORMANCE INDICATOR FOR C9** 

— **GRI SRS-102-44**: Key topics and concerns raised

[C10] Innovation & Product Management

- [A1] Impact on social/environmental sustainability of products and services
- [A<sub>2</sub>] Innovation for more sustainability
- [A<sub>3</sub>] Potential impact of innovation processes

KEY PERFORMANCE INDICATOR FOR C10

 G4-FS11: Percentage of assets subject to positive and negative environmental or social screening.
 (Note: This indicator is also to be reported when reporting according to GRI SRS).

# NATURAL RESOURCES & EMISSIONS: USE, MANAGE & MEASURE

### [C11] Use of Natural Resources

- [A1] Qualitative description of the company's use of resources
- [A2] Quantitative resource utilisation of your company with the corresponding units

## [C12] Resource Management

- [A1] Targets and planned time of target achievement for resource efficiency and ecological aspects
- [A<sub>2</sub>] Strategies and measures
- [A<sub>3</sub>] Already achieved/not achieved objectives
- [A4] Risks with possible negative impacts on ecosystems

KEY PERFORMANCE INDICATORS FOR C11 & 12

- GRI SRS-301-1: Materials used by weight or volume
- GRI SRS-302-1: Energy consumption within the organisation
- **GRI SRS-302-4:** Reduction of energy consumption
- GRI SRS-303-3 (2018): Water withdrawal
- GRI SRS-306-3 (2020): Waste generated

# [C13] Climate-Relevant Emissions

- [A1] Main sources of emission and challenges
- [A<sub>2</sub>] Objectives and planned time of achievement
- [A<sub>3</sub>] Strategies and concrete measures
- [A4] Already achieved/not achieved objectives
- [A<sub>5</sub>] Reference values for the calculations

**KEY PERFORMANCE INDICATORS FOR C13** 

- **GRI SRS-305-1**: Direct GHG emissions (Scope 1)
- GRI SRS-305-2: Energy indirect GHG emissions (Scope 2)
- **GRI SRS-305-3**: Other indirect GHG emissions (Scope 3)
- **GRI SRS-305-5**: Reduction of GHG emissions

# EMPLOYEES: THE ESSENTIAL PART OF YOUR BUSINESS

#### [C14] Employee Rights

- [A1] Targets and planned time of achievement for compliance with employee rights
- [A<sub>2</sub>] Strategies and concrete measures to respect workers' rights
- [A<sub>3</sub>] Involvement of employees in sustainability management
- [A4] International and German standards abroad
- [As] Significant risks to employee rights in your business activities

#### [C15] Equal Opportunities

- [A1] Objectives and planned time of achievement for equity and diversity
- [A2] Strategies and concrete measures for equal opportunities
- [A<sub>3</sub>] Already achieved/not achieved objectives

#### [C16] Qualifications

- [A1] Objectives and planned time of achievement for the promotion of employability
- [A<sub>2</sub>] Strategies and concrete measures for promoting the employability of all employees
- [A<sub>3</sub>] Already achieved/not achieved objectives
- [A4] Risks with likely negative effects on qualification

KEY PERFORMANCE INDICATORS FOR C14-16

- GRI SRS-403-4 (2018): Worker participation on occupational health and safety
- GRI SRS-403-9 (a+b) (2018): Work-related injuries
- GRI SRS-403-10 (a+b) (2018): Work-related ill health
  GRI SRS-404-1: Average hours for training per year and employee
- GRI SRS-405-1: Diversity in control bodies and among employees
- GRI SRS-406-1: Incidents of discrimination and remedial measures taken

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# SOCIETY & POLITICS

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# [C17] Human Rights

- [A1] Objectives and planned time of target achievement
- [A2] Strategies and concrete measures
- [A<sub>3</sub>] Already achieved/not achieved objectives
- [A4] Risks for likely negative impacts on human rights

#### PERFORMANCE INDICATORS FOR C17

- **GRI SRS-412-1**: Operations subject to human rights reviews
- GRI SRS-412-3: Investment agreements subject to human rights screenings
- **GRI SRS-414-1**: New suppliers subject to social screening
- **GRI SRS-414-2**: Social impacts in the supply chain

#### [C18] Corporate Citizenship

[A1] Concrete measures, contribution of the company to the community

#### [C19] Political Influence

- [A1] Relevant, current legislative procedures
- [A<sub>2</sub>] Exercising political influence
- [A<sub>3</sub>] Criteria for political commitment
- [A<sub>4</sub>] Membership of political organisations

#### KEY PERFORMANCE INDICATORS FOR C18 & C19

- GRI SRS-201-1: Direct economic value generated and distributed
- GRI SRS-415-1: Political contributions

# [C20] Conduct in Compliance with Law & Directives

- [A1] Systems and processes to prevent unlawful conduct
- [A2] Implementation of strategies, measures, standards, systems and processes reviewed
- [A3] Responsibility Compliance and involvement of the management
- [A4] Raising awareness among managers and employees
- [A<sub>5</sub>] Already achieved/not achieved objectives
- [A6] Risks of negative effects on the fight against corruption and bribery

#### **KEY PERFORMANCE INDICATORS FOR C20**

- GRI SRS-205-1: Operations assessed for risks related to corruption
- **GRI SRS-205-3**: Incidents of corruption
- GRI SRS-419-1: Non-compliance with laws and regulations