

VOSS

CONSOLIDATED SUSTAINABILITY REPORT

VOSS Group | 2022



Content

1. Letter from the senior management	2
2. About the VOSS Group	4
2.1. Leadership	7
2.2. Suppliers and customers	8
2.3. Cooperation	12
3. Sustainability at VOSS	13
3.1. Responsibility for sustainability	15
3.2. Material topics	16
4. People	19
4.1. Employees	20
4.2. Employee benefits	27
4.3. Employee rights	29
4.4. Training and education	30
4.5. Occupational health and safety	33
5. Environment	40
5.1. Energy	41
5.2. Water and Effluents	42
5.3. Emissions	44
5.4. Materials	47
5.5. Waste	48
6. Ethics	51
7. Economic results	57
8. About the report	59
GRI INDEX	59

1. Letter from the senior management

Dear Business Partners and Colleagues,

Our corporate responsibility requires alignment of corporate goals and actions with the needs of our employees, customers, communities, and the environment – ultimately resulting in a sustainable improvement of life. We achieve this by integrating social, ecological, and economic aspects in our strategy and processes and, as such, directing our daily behavior and actions.

Our corporate policy is based on the principles stated in the UN Global Compact¹ 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 define our targets and progress towards achieving these goals.

Social responsibility

We encourage diversity in the workplace and provide equal opportunities for all employees, regardless of their 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 take an active role in reducing greenhouse gas emissions, conserving resources, promoting recycling and waste reduction, and using sustainable materials and energy sources in an accelerated manner compared to most governmental timeline requirements.

In 2022, we continued installing photovoltaic modules and further promoted the use of green energy in our processes.

Our global companies are leading the way in the design, manufacture, and installation of cutting-edge components and systems for vehicles powered by internal combustion engines, electric batteries, and 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, reducing the risk of misconduct, fraud, and unethical practices while fostering an environment of accountability and sustainable business growth. Following these principles, we based our strategy on enduring, profitable growth, providing long-term, safe, and secure jobs for our employees and security for their families, acting in a responsible, fair, and transparent manner, 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.”

¹ Human Rights

Businesses should support and respect the protection of internationally proclaimed human rights; and make sure that they are not complicit in human rights abuses.

Labour

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced and compulsory labour; the effective abolition of child labour; and the elimination of discrimination in respect of employment and occupation.

Environment

Businesses should support a precautionary approach to environmental challenges; undertake initiatives to promote greater environmental responsibility; and encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Businesses should work against corruption in all its forms, including extortion and bribery.

² https://www.voss-automotive.net/fileadmin/user_upload/Downloads/Allgemeine_Informationen/VOSS_Code_of_Ethics_EN.pdf

2. About the VOSS Group

COMPANY PROFILE

GRI 2-1, GRI 2-6

VOSS Group is an internationally leading and independent system partner to the automotive and mechanical engineering industry for smart fluid management solutions.

VOSS Group's success is based on close customer proximity, innovative and quality products and to our employees' dedication and commitment. With global subsidiaries and production sites, VOSS guarantees the fastest possible service in technical support, customer-specific product development and consistent production and logistics standards.



VOSS GROUP COMPOSITION

VOSS Group's private capital is headquartered in Wipperfürth, Germany. VOSS Holding GmbH + Co. KG oversees 24 individual companies organized in two major divisions:

- VOSS Automotive division develops, produces and sells a comprehensive portfolio of line and connection system solutions for the international commercial vehicle and passenger car industry as well as for off-road vehicle and engine construction. Applications include pneumatic and fuel systems, exhaust gas technology (SCR), thermal management as well as fuel cell and hydrogen technologies.
- VOSS Fluid division focuses 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 2022, VOSS HOLDING GMBH + CO.KG INCLUDED IN ITS CONSOLIDATED FINANCIAL STATEMENT THE FOLLOWING ENTITIES:

1. VOSS Geschäftsführungs-GmbH, Wipperfürth (Germany)
2. VOSS Automotive GmbH, Wipperfürth (Germany)
3. VOSS Fluid GmbH, Wipperfürth (Germany)
4. VOSS Immobilien+Service GmbH+Co.KG, Wipperfürth (Germany)
5. VOSS Werkzeugtechnik GmbH, Extetal (Germany)
6. VOSS Service GmbH & Co. KG. Zossen (Germany)
7. VOSS Geschäftsführungs Service GmbH, Zossen (Germany)
8. VOSS Automotive Valves and Actuators GmbH, Gründau (Germany) (formerly: HENZEL Automotive GmbH)
9. VOSS Fluid S.a.r.l., Vemouillet (France)
10. VOSS Fluid S.r.l., Osnago (Italy)
11. VOSS Fluid Polska Sp. z o.o., Nowa Wieś Legnicka (Poland)
12. VOSS S.A.U., Sabadell (Spain)
13. VOSS Automotive LTDA., Sao Paulo (Brazil)
14. VOSS Automotive Inc., Fort Wayne (USA)
15. VOSS Automotive Polska Sp. z o.o., Nowa Wieś Legnicka (Poland)
16. VOSS Automotive Components (Jinan) Co., Ltd.(China)
17. VOSS Japan Ltd., Tokyo (Japan)
18. VOSS Automotive Mexico S. DE R.L. DE C.V., Arteaga (Mexico)
19. VOSS Exotech Automotive Private Ltd., Pune (India)
20. VOSS Automotive India Private Ltd., Pune (India)
21. VOSS Automotive Bulgaria EOOD, Bahovitsa (Bulgaria)
22. VOSS Automotive Korea Ltd., Seoul (South Korea)
23. VOSS Automotive Components (Shaanxi) Co. Ltd, Shaanxi (China)
24. HypTec GmbH (Austria)

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. Because of the Group's business profile as a manufacturing entity, some topics have been analyzed based only on production plants data because they underpin VOSS' operations and have the most impact on environmental and social areas.



2.1. Leadership

GROUP GOVERNANCE AND GOVERNING BODIES

GRI 2-9, GRI 2-11

The Advisory Board and the senior executives of the VOSS Group are jointly responsible for the company's contribution to a sustainable development.

CHAIRPERSON	ADVISORY BOARD OF VOSS HOLDING GMBH + CO. KG (NON-EXECUTIVE BOARD)					EXECUTIVE BOARD
						
<p>Dr. Regine Hagen-Eck Lawyer/Partner CMS Hasche Sigle</p>	<p>Peter Tyroller Former Managing Director Robert Bosch GmbH</p>	<p>Prof. Dr.-Ing. Lutz Eckstein Institute Director ika Aachen</p>	<p>Georg Weiberg Former Head of Development Daimler Trucks</p>	<p>Wolfgang Schmitz Former Member of the Board of the Kreissparkasse Cologne</p>	<p>Dr.-Ing. Hans Wobbe Managing Director Wobbe-B�urkle-Partner</p>	<p>Dr. Thomas R�othig VOSS Holding GmbH + Co. KG</p>

The CEO and the independent Advisory Board promote 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 instill and demonstrate a culture of high business ethics standards and integrity aligned with VOSS Group's values. They proactively oversee key risk assessment and disclosure as well as approve the approach to risk management and internal controls regularly or upon any significant business change.

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

CONFLICTS OF INTEREST

GRI 2-15

All members of highest governance bodies in all VOSS Group locations must report any conflict of interest between themselves and a relevant company in the Group. The procedure for avoiding a conflict of interest is described in our Code of Ethics. If a member of the governance body finds itself in a conflict of interest, it should 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 2022 VOSS Group delivered its products to about 1,900 active customers in the VOSS Automotive division based on long term, contractual, or project-based relations. VOSS Fluid served over 1,400 active customers mainly in accordance with catalog, products or customer specific port-to-port (P2P) assemblies.

VOSS Group delivers its products primarily to the automotive and mechanical engineering industries as a Tier1 supplier, particularly to the sectors of passenger cars, trucks, offroad vehicles, construction machinery and hydraulic machines. Deliveries are made mainly from local plants, i.e. from the region to the region.

SUPPLIERS

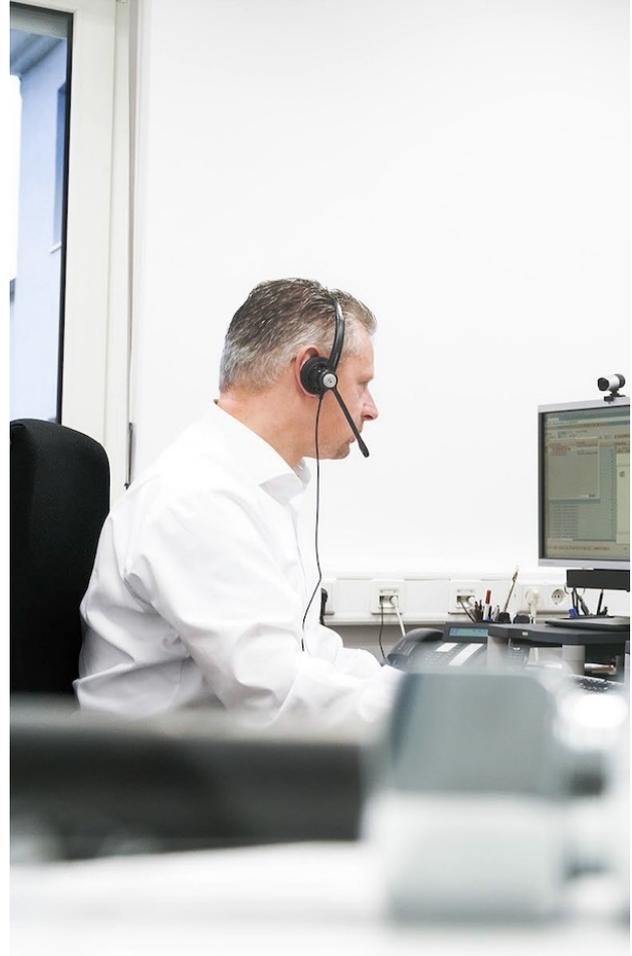
(upstream of the value chain)

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

The VOSS Group collaborates with approximately 1,000 suppliers for direct material worldwide. Cooperation with suppliers is based on long-term relationships, with only a few being short-term or project-based business affiliations.

The vertical integration of our production product portfolio requires a significant procurement of raw material and components which reflects around 80% of the purchased spend.

This mainly includes brass and steel profiles and tubes, granules, plastic and electronic components as well as elastomers like EPDM hose or seals for our quick connection systems. It is crucial to cooperate with reliable, innovative and sustainable driven partners. Finished products are primarily produced in-house. All our customers within the Automotive and Fluid division rely on our sense for innovation, quality and reliability. To discover the market expectations, we work with our suppliers to ensure that the requirements are fulfilled. Our current terms and conditions to which we refer in our purchase orders, helps our suppliers to understand what VOSS is aiming for.



GEOGRAPHICAL LOCATIONS OF SUPPLIERS

It is important for VOSS to source goods and services primarily from suppliers within the region of processing of VOSS. Our strategic suppliers have a global active footprint which supports our local sourcing strategy to keep flexibility, reduce cost and improve our way of sustainable procurement. As a result, for the key production sites in Europe and Asia, VOSS maintains a local supplier share of more than 90%.

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 its cooperation with suppliers, VOSS Purchasing complies to the standards outlined in the VOSS Purchasing Terms and Conditions. The supplier is required to adhere to 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.

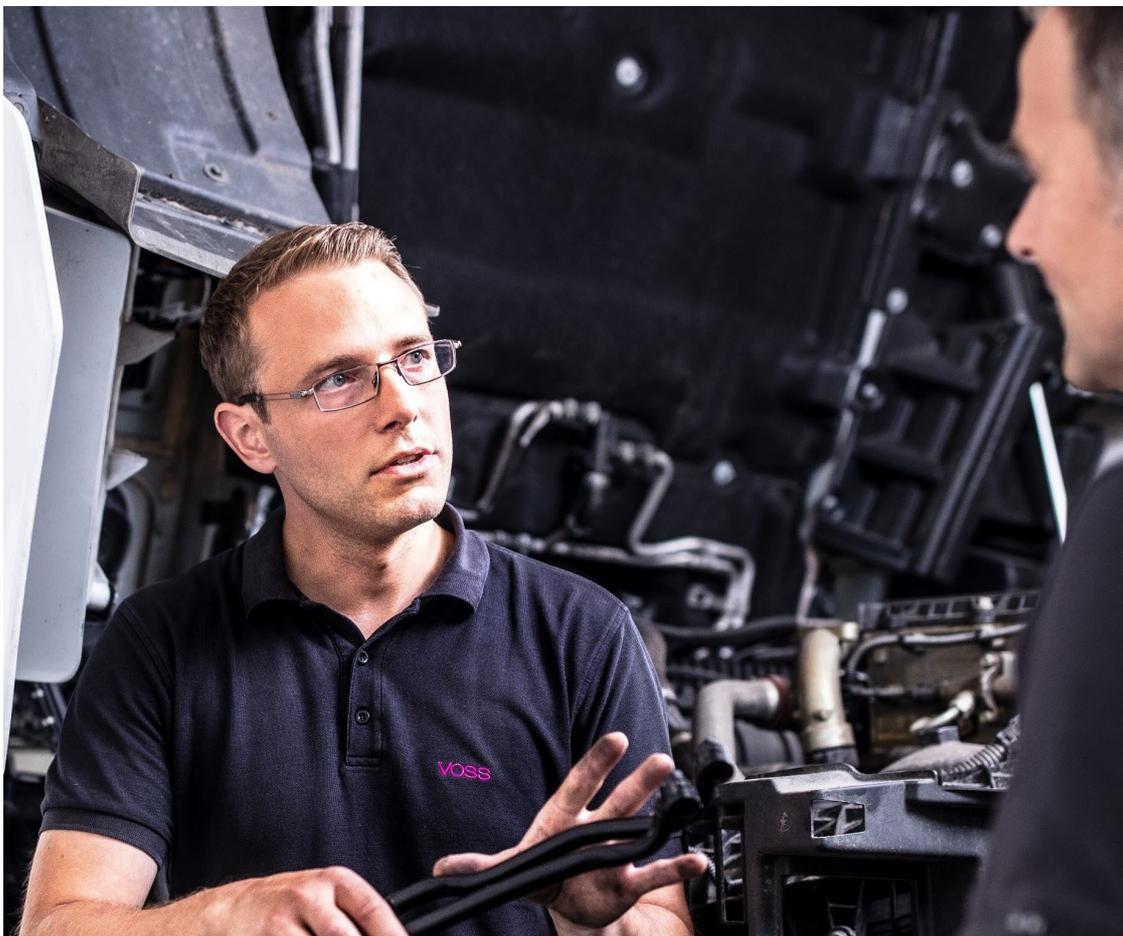
We are opposed to any form of forced and child labor. Furthermore, our suppliers commit to upholding the individual and collective labor rights of employees and paying the applicable minimum wage. We are not aware of any violations for the relevant reporting period.

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. Therefore, an environmental management system has been in place for several years for production materials and in regular supplier evaluations.

EXTENDED SUPPLIER MONITORING OF ALL DIRECT VOSS SUPPLIERS

In 2024, VOSS will commence the ongoing and comprehensive monitoring of its entire global supply base regarding compliance with the requirements stipulated by the German Supply Chain Due Diligence Act.



APPROACH TO COOPERATION WITH LOCAL SUPPLIERS

GRI 204-1

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

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

According to its regional distribution and the regional purchasing policy, production materials are sourced in Europe for a major extent. Many of our production material suppliers also provide a global footprint for local sourcing, while indirect materials are primarily purchased locally. We are committed to increasing the share of local procurement to meet the continuously growing challenges in international supply chains. In the reporting period, local supplier procurement amounts to 98% in Europe, 92% in Asia and 74% in America.

2.3. Cooperation

MEMBERSHIP ASSOCIATIONS

GRI 2-28

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

STAKEHOLDER ENGAGEMENT

GRI 2-29

VOSS Group has identified the following stakeholders to whom future sustainability reports shall be addressed:

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 with them.

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

3. Sustainability at VOSS

SUSTAINABILITY STRATEGY

GRI 2-22

Sustainability and sustainable action have always been of great importance in VOSS Group. One of the heritages from Hans Herrmann Voss, is caring about VOSS employees, community and environment. Thus, during past decades VOSS had already implemented many actions now requested for documentation by the EU ESG directive (CSRD, Corporate Sustainability Reporting Directive).

With our knowledge, products and technologies, we want to enrich and improve billions of people's lives every day – and shape a future worth living for generations to come.

Sustainability is a central element of our vision for the future. We want to actively drive the change towards a sustainable economy and society, and help protect and regenerate nature. We want to contribute to strong communities and strengthen trust in ourselves and our products.



ENVIRONMENT

As a responsible company, we do our best to minimize the impact of climate change and create a sustainable and clean environment for future generations. Since 2019, we are setting ambitious targets for reducing emissions. As a Group, 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 our ambitious but realistic targets, we intend to make all our production sites energy-efficient, reduce energy consumption, conserve resources, reduce non-recyclable waste and drive climate-friendly technologies forward with our product portfolio. In addition, we focus on bio-based materials in developing our products.

SOCIAL

At VOSS, our employees are our most valuable asset. With their commitment, talents and performance, they ensure our corporate success every day. That is why it is particularly important for us to provide them with a safe workplace and motivating environment.

We pay the utmost attention to occupational safety and health issues, ensuring that our people are adequately protected. By introducing appropriate measures, we are constantly aiming at reducing the number of work-related accidents to zero. We care for our employee's well-being by long term job security - offering opportunities for professional growth (also for students, trainees and young professionals) - and by promoting a culture of diversity and inclusion. Based on our values, we stand for tolerance, diversity and equality and show social commitment to others. Further community activities performed by our employees on a case-by-case basis are, for example, supporting young people's education, donating goods and money to people in need and safeguarding areas around our plants.

GOVERNANCE

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

In addition, we have implemented guidelines for global cooperation. To strengthen cohesion and cooperation, we have developed common values and a Code of Conduct that is a foundation for our daily work. They guide our behavior; our 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.

3.1. Responsibility for sustainability

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

The Chief Compliance Officer (CCO) holds the primary responsibility and is the key point of contact for ESG matters. He provides annual reports to the supervisory board as part of their reporting obligations. Additionally, any critical sustainability-related issues are reported through a dedicated Compliance hotline to the CCO, who subsequently conveys them to the supervisory board for further consideration. On the highest level, the board “finance” subcommittee deals with 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 about these goals within our Corporate Social Responsibility (CSR) initiatives. This evaluation was conducted with the aid of 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 having significant implications for VOSS in terms of its global activities and business relationships. The 7 SDGs were presented and approved at the executive level.

IDENTIFIED MATERIAL TOPICS

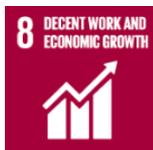
GRI 3-2



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



Climate Change Adaptation through Constructing Flood Protection Facilities, Greenhouse Gas Emissions, Self-Generated Power, Water Consumption.



Job Creation/ Preservation, Supply Chain Expectations.



Developing and Producing Environmental and Well-being Technologies; Use of Reusable Packaging (SCR Lines/Systems, Thermal Management, Storage Systems, Electric Wheelchair).



No Discrimination against Women, Equal Pay.



Equal Opportunities Regardless of Origin for Training and Promotion.



Healthcare, Occupational Health and Safety Management, Certifications.

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

MANAGEMENT OF MATERIAL TOPICS

GRI 3-3

After identifying material topics, we looked at how we could manage them. The following measures were defined.

Key initiatives and actions for managing material topics:

- Defined CO₂ goal: Achieve carbon neutrality by 2035.
- Reducing energy consumption by acquiring energy-efficient machinery.
- Reducing water consumption.
- Expanding self-power generation with PV systems at multiple locations.
- Transitioning to reusable packaging where ecologically and economically feasible.
- Increasing waste separation efforts.

- Providing ISO 14001 certifications for production facilities.
- Adapting to climate change where necessary, such as flood protection in specific areas (WPF).
- Offering equal opportunities and pay based solely on education, role and responsibility.
- Implementing a whistleblower system.
- Defining significant SDGs for VOSS and further ESG goal definition in 2023.
- Protecting health during the COVID-19 crisis.

4. People



4.1. Employees

INFORMATION ABOUT EMPLOYEES

GRI 2-7

VOSS owes success to its dedicated employees. That's why in striving to be an excellent employer, VOSS Group relies on a family-like atmosphere and is standing up for one another as a strong team. Our multiple awards and good ratings speak to this.



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



HIGHLIGHT: VOSS AUTOMOTIVE GMBH AWARDS

As in previous years, in 2022 our German company VOSS Automotive GmbH gained many career and employer awards. VOSS Automotive GmbH was recognized as a top company in 3 categories by Focus Money and Deutschland Test in cooperation with IMWF Institute for Management and Economic Research. VOSS Automotive received an excellent ranking for top career opportunities for university graduates, engineers and IT specialists.

Additionally, we received an award for Leading Employer Germany 2022, belonging to the TOP 1% of all employers in Germany.

Finally, IMWF named us “Germany's Fairest Automotive Supplier” for the second year in a row.



These awards are only valid for the Wipperfürth site.

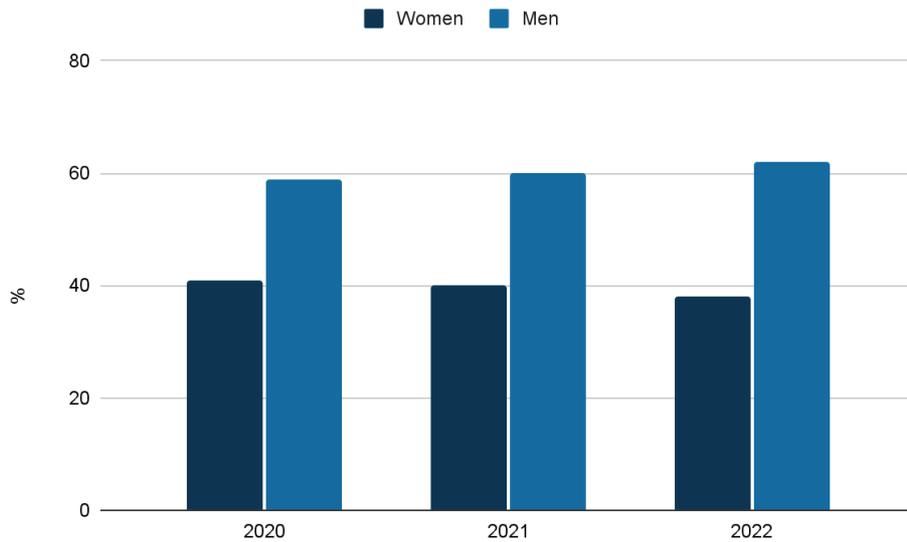
VOSS AUTOMOTIVE, INC.

Internationally, in February 2022, VOSS Automotive, Inc. was named one of the Best Places to Work in Indiana for the seventh consecutive year. The title was awarded in the 17th 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 2022, VOSS Group employed more than 8,000 employees in its production sites, including:

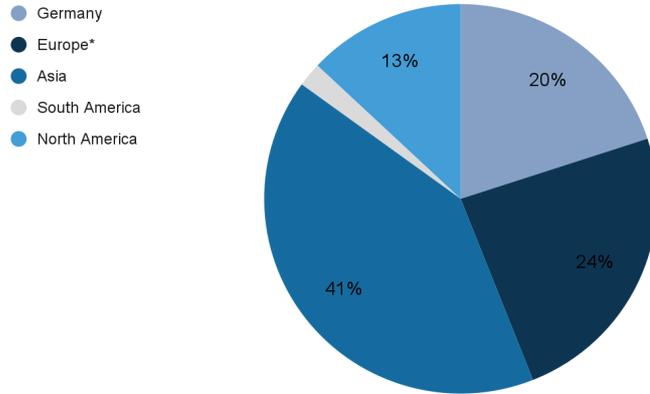


The German plants VWT and VAVA are not included in this overview due to unavailable data. However, the combined workforce at these sites comprises only approximately 3.7% of the total employees within the VOSS Group (as of 2022). Consequently, their exclusion does not significantly distort the representation.

Full- and part-time employees in Wipperfürth			
	2020	2021	2022
Percentage of full-time employees (total)	95%	95%	94%
Female	20%	20%	20%
Male	75%	75%	74%
Percentage of part-time employees (total)	5%	5%	6%
Female	4%	5%	6%
Male	1%	1%	1%

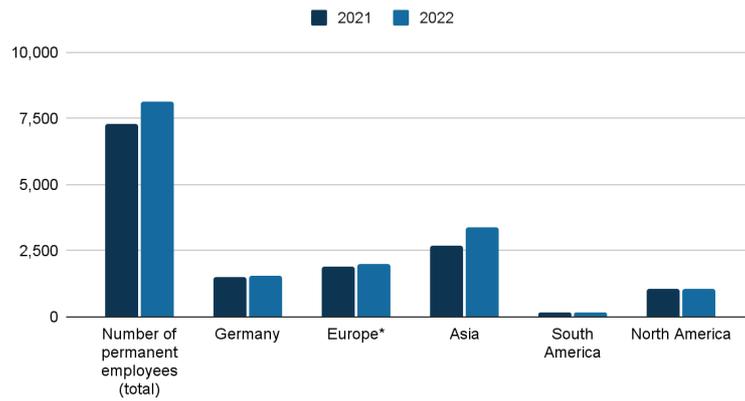
Percentages were rounded. This information is currently only available for the Wipperfürth location.

2022 distribution of employees

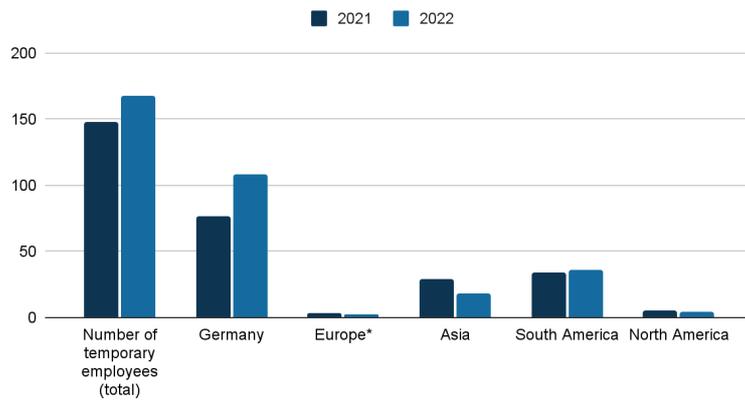


Percentages were rounded to whole numbers.

Number of permanent employees by region



Number of temporary employees by region



Figures apply to the respective year-end
 *Europe excluding Germany

WORKERS WHO ARE NOT EMPLOYEES

GRI 2-8

VOSS site in Wipperfürth employed a monthly average of 76 workers who are not employees in 2022. The majority of these people were leased personnel or temporary workers. They were employed in production/assembly. During the year 2022, there were no significant fluctuations in the number of workers concerned – the lowest number was 66, the highest 92.

DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

GRI 405-1

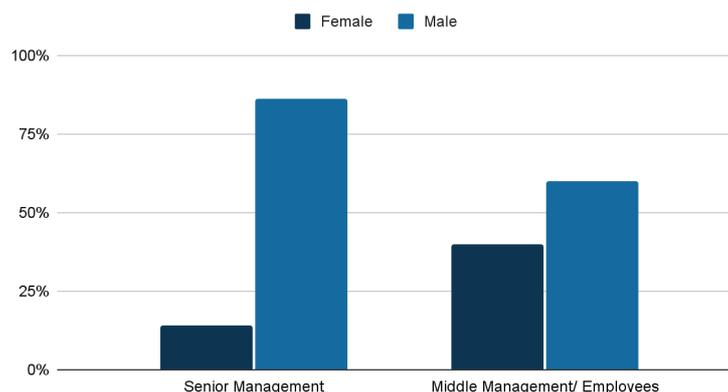
When hiring, VOSS Group is guided by qualifications and respecting our increasingly diversified world. Equality both at the management and employee levels is crucial in terms of gender, ethnic origin, disabilities and religious faith – in this model equal opportunities are guaranteed by VOSS for women, individuals in various age groups, people with disabilities and foreigners.

As gender balance has become more important in recent years, we have implemented numerous programs, such as creating targeted incentives among women in a technical/trade environment. The goal is to steadily increase the proportion of women at VOSS.

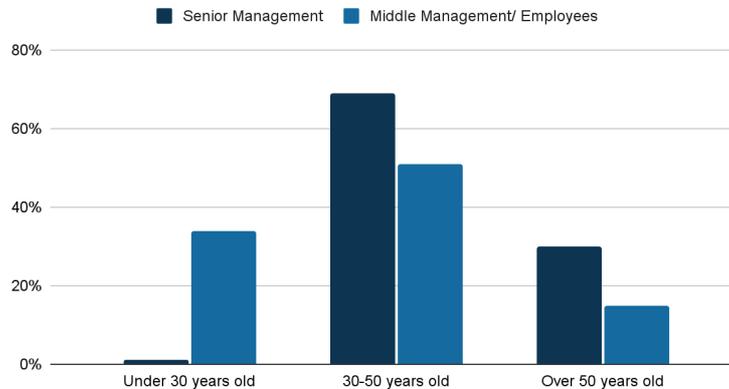
Diversity		
	Senior Management	Middle Management / Employees
	2022	2022
By Gender (total)	100%	100%
Female	14%	40%
Male	86%	60%
By Age Group (total)	100%	100%
Under 30 years old	1%	34%
30-50 years old	69%	51%
Over 50 years old	30%	15%

The figures have been rounded.

Diversity by Gender in 2022



Diversity by Age Groups 2022



RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN

GRI 405-2

At VOSS Germany, there are no differences between the basic salary 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 thus pay depends on the work a person performs and 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 comes from the local community – i.e., the country of the given VOSS site operation.

Thanks to this employment structure, VOSS Group supports the development of competence within the local community while identifying the needs and conditions of the general public.

NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER

GRI 401-1

The evidence of our employees valuing our commitment to their satisfaction and our aspiration to be an outstanding employer is notably reflected in the low employee turnover, among other things. In the following, this is shown for our Wipperfürth location, as this is the only location where a sufficiently good database is currently available.

New employee hires - Wipperfürth

	2020	2021	2022
	Rate (%)	Rate (%)	Rate (%)
By Gender* (total)	3%	13%	12%
Female	2%	20%	15%
Male	3%	11%	11%
By Age Group (total)	3%	13%	12%
Under 30 years old	16%	50%	37%
30-50 years old	1%	5%	9%
Over 50 years old	0%	4%	3%

Employee turnover - Wipperfürth

	2020	2021	2022
	Rate (%)	Rate (%)	Rate (%)
By Gender* (total)	2%	4%	4%
Female	2%	4%	5%
Male	2%	3%	3%
By Age Group (total)	2%	4%	4%
Under 30 years old	1%	2%	2%
30-50 years old	0%	3%	2%
Over 50 years old	5%	5%	7%

*Gender as specified by the employees themselves.

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 because subsidiaries can fully identify and address the needs and expectations of their employees.

As an organization, VOSS promotes healthy lifestyles, sports and a family-like open atmosphere. In many locations, VOSS companies organize celebrations, charitable and sport events and an environmentally-friendly lifestyle. Moreover, many employees are offered other benefits such as additional private healthcare, insurance, sport benefits or meal options (depending on the local standards).

FOR WORK LIFE BALANCE

Our flexible work time models offer employees in administrative workspaces an individual and flexible approach to organizing their time.

FOR AGE

We offer employees personalized support for their retirement pension and subsidize these pensions after six months of employment along with offering partial retirement.

FOR GOOD IDEAS

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

FOR HEALTH

We promote and support employees with many active health-related activities. Employees can take courses on workplace ergonomics, healthy eating and stress management. We are actively supported by occupational medicine specialists in ergonomic workplace design and questions concerning medical matters. Annual flu vaccinations are an additional offer. In addition, we work with an external company to which employees can turn in difficult situations for anonymous consultation.

FOR FITNESS

Employees at the Wipperfürth location 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.

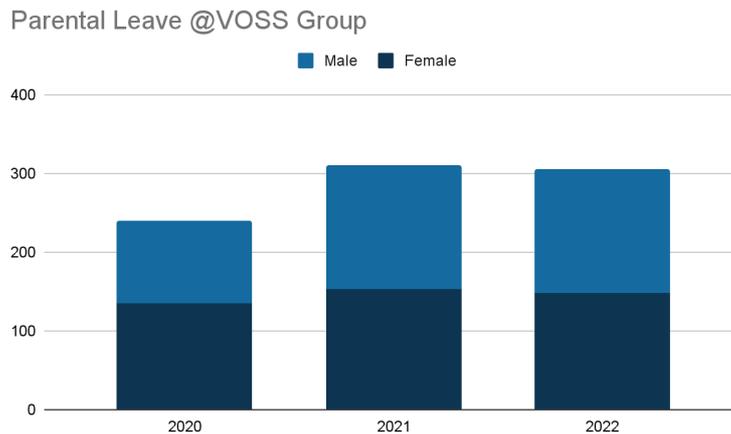
FOR NOURISHMENT

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

PARENTAL LEAVE

GRI 401-3

All VOSS employees who are or become parents, regardless of gender, have the opportunity to take parental leave. In 2022, a total of more than 300 employees took advantage of this:



Information about the number of employees who have returned to work from parental leave cannot be provided because no reporting is available yet. However, it is clear that the majority of new parents return to VOSS after taking time out.

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.

A company pension is available to all employees at the location Wipperfürth who joined the company before December 31 1993, and have been with the company for at least 10 years. It is an additional retirement provision organized and partly financed by the employer. Liabilities for the company pension amount to approximately 20 million euro.

Another way to provide for retirement at the location Wipperfürth is the "MetallRente". It was 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. There is a fixed absolute amount (with a maximum limit of €292) and the percentage fluctuates accordingly.

4.3. Employee rights

COLLECTIVE BARGAINING AGREEMENTS

GRI 2-30

At VOSS, compensations are always in line with applicable laws and market conditions, including minimum wage regulations. However, we are committed and believe in the idea 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 work councils or labor unions. We seek and consider input from our employee stakeholders regarding compensation. For instance, 90% of VOSS employees at the location Wipperfürth are covered by the metal and electrical industry's collective bargaining agreement. Remaining employees' employment contracts are determined on the basis of the company agreement as well as applicable law and following 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 are, were and will remain our key to success. That is why we at VOSS attach great importance to appropriate training and further education that matches employee's strengths and wishes. This is the only way we can challenge and promote talent and retain it in the long term in the VOSS Group, thus securing the VOSS Group's success in the long term.

To determine each employee's further training needs, regular feedback discussions are held with the manager. In these meetings, the focus is on the employee. Both sides describe their individual view of the employee's strengths and areas for development. When a development area is identified, individual advancement measures are discussed. When selecting the measures, it is particularly important to us that the need is met 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 in Wipperfürth:

- Training hours per man: 21 h
- Training hours per woman: 14 h
- Training hours per senior management' person: 23 h
- Training hours per middle management and employees without leadership responsibility: 19 h

APPRENTICESHIPS AND STUDENTS

VOSS Group is particularly proud of apprentices who are repeatedly distinguished 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. We attach great importance to individual orientations and trainee programs while providing reliable and individual support for practical student research projects. In addition, students can take part in international work assignments which helps them gain valuable experience for their future careers.



IMPROVING PERSONAL STRENGTHS AND COMPETENCE BUILDING

GRI 404-2

We focus on the employee with his or her personal strengths, development areas, wishes and goals. In doing so, we always identify development needs on an individual basis and put together a personal development program based on those needs.

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

REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

GRI 404-3

At the VOSS location Wipperfürth, the first quarter is firmly reserved for the structured employee interviews. These interviews are a trusting exchange between employees and managers and serve to provide mutual feedback face-to-face. Employee interviews are a valuable instrument in our personnel development toolbox. To ensure that they remain so, we have revised the interviews' contents and made them more modern and substantial. From 2022 onwards, we would like to change the perspective: We no longer look at job's requirements, but at the competencies behind it. In concrete terms, this means we look at the way a person does their job. Among many we have identified six competencies particularly important for VOSS employees at the location Wipperfürth:

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

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

Annual interviews:

- Percentage of men with whom an annual interview was conducted: 85%.
- Percentage of women with whom an annual interview was conducted: 65%.
- Percentage of senior managers with whom an annual interview was conducted: 90%.
- Percentage of middle management and employees without leadership responsibility with whom an annual interview was conducted: 77%.

4.5. Occupational health and safety

RESPONSIBILITY FOR EMPLOYEE HEALTH AND SAFETY

GRI 403-1, GRI 403-8



VOSS requires its subsidiaries to comply fully with local OHS regulations and specific OHS management systems adopted by the company. The same is true for all VOSS Group suppliers. Our Code of Conduct for Suppliers contains the following expectations:

- Responsibility for employees health and safety
- Reduce risks and ensure optimal preventive measures against accidents and occupational diseases
- Offer training and ensure that all employees have comprehensive knowledge regarding occupational safety
- Develop or deploy an occupational health and safety management system pursuant to ISO 45001 or similar

OHS MANAGEMENT SYSTEM

Due to the specific nature of health and safety regulation based on the location and characteristics of a particular plant, OHS matters are mostly managed locally and based mainly on obligatory local legal requirements. However, in the future VOSS is planning to voluntarily implement, plant by plant, a dedicated OHS management system in line with ISO 45001, which is aimed at ensuring the best possible working conditions for all our employees. The compliance of OHS systems in plants with ISO 45001 standard has been confirmed by appropriate certificates. In 2022, 52 percent of VOSS employees were covered by an OHS management system.

ISO 45001

VOSS Automotive Polska Sp. z o.o., Nowa Wieś Legnicka (Poland)
 VOSS Fluid Polska Sp. z o.o., Nowa Wieś Legnicka (Poland)
 VOSS Automotive Components (Jinan) Co., Ltd.(China)
 VOSS Automotive India Private Ltd., Pune (India)
 VOSS Automotive Bulgaria EOOD, Bahovitsa (Bulgaria)

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 is operating. 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 on which safety goals and measures are determined and appropriately implemented.

Moreover, at each location, frequent safety-board meetings take place 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 of utmost importance for risk prevention.



DEALING WITH HAZARDOUS EVENTS AND ACCIDENTS

If employees believe an event could cause an injury or ill health, employees have a right to cease work without negative consequences (which follows local laws).

In the event of an accident, local procedures apply. In addition, in 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 8D methodology:

Using the 8D methodology means the prepared tri-chart describes in detail what kind of accident happened, the accident's root-cause, what were/will be the measures to avoid this accident in future and how the Group and individual plant will verify whether this measure was effective.

Once completed, the tri-chart is translated into English and forwarded to all VOSS Group locations worldwide as a "safety alert." In such a case, the Group requires subsidiaries to assess whether such an accident is possible at their premises, and if so, they must implement preventative measures.

Notwithstanding the above, all production plants must prevent accidents and implement appropriate protective measures through training, increasing employee knowledge, raising awareness and installing appropriate infrastructure along with maintenance and use of all necessary personal protective equipment.

PROMOTING EMPLOYEE HEALTH

GRI 403-3

Each subsidiary must inform and provide contact details to its employees about the location of the nearest medical institution such as a hospital.

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 lifestyle 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, 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 work environment, escape and rescue plans, organization of first aid and contact person for occupational safety – among others
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, for forklifter drivers, crane operators and positions associated with handling hazardous materials – to name a few

Content and scope of training are determined independently by the specific VOSS Group company, taking into account 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 location:

- A fitness studio for employees is available on the company premises.
- Catering services have been optimized and, include the operating 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 have the opportunity to lease jobbikes.
- 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

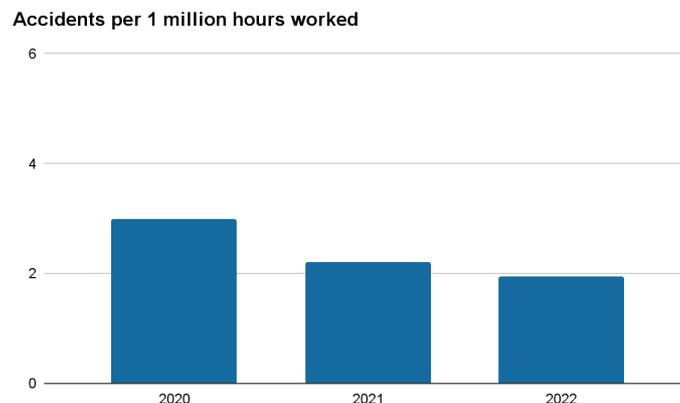
GRI 403-9

Work-related Injuries

The Group continuously monitors the number of accidents at each location. In 2022 the Group reported 40 work-related injuries. In 2022, the accident frequency rate (LTIR) amounted to 3. 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

According to the analysis of VOSS Group operation statistics and characteristics, the work environment throughout VOSS facilities does not pose a risk to the occurrence of work-related ill health. If such risks existed in the past, they were eliminated through appropriate preventive measures such as the threshold for load of packages not exceeding 20 kg to protect employees' backs.

To effectively prevent work-related health issues, VOSS Group has developed and implemented a comprehensive approach to workplace safety and health. This program, conducted 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. To identify and minimize the potential risk of hearing disorders, thorough workplace assessments and reviews are performed.

Results of these health examinations have been reassuring, because no work-related illnesses have been identified. This positive outcome underscores VOSS Group's commitment to adhering to prevention requirements and implementing comprehensive prevention and safety measures, which include establishing a comprehensive system for conducting hazard assessments, employee training and instruction and 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 the product portfolio to help climate-friendly technologies such as electric vehicles and hydrogen technology succeed. VOSS is committed to green energies and endeavors to reach CO₂ neutrality.

As a growing organization, it is particularly important at VOSS to use resources carefully. Thanks to innovative technology (such as 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 was possible to reduce resource consumption and emissions worldwide in recent years (2022 compared to 2019). We are working continuously to improve these values.

VOSS is conscious about its potential environmental footprint at a strategic and operational level. With every new process, we perform a detailed analysis of the impacts on the 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 relevant big production sites have ISO 14001 certificates with local targets until 2023. Moreover, our Wipperfürth plant, as the most energy intensive plant, has in addition ISO 50001 energy management system certification.

ISO 14001

VOSS Holding GmbH + Co. KG (Germany)
 VOSS Automotive GmbH, Wipperfürth (Germany)
 VOSS Fluid GmbH, Wipperfürth (Germany)
 VOSS Immobilien+Service GmbH+Co.KG, Wipperfürth (Germany)
 VOSS Automotive Bulgaria EOOD, Bahovitsa (Bulgaria)
 VOSS Automotive LTDA., Sao Paulo (Brazil)
 VOSS Automotive Mexico S. DE R.L. DE C.V., Arteaga (Mexico)
 VOSS Automotive Inc., Fort Wayne (USA)
 VOSS S.A.U., Sabadell (Spain)

ISO 50001

VOSS Holding GmbH + Co. KG (Germany)
 VOSS Automotive GmbH, Wipperfürth (Germany)
 VOSS Fluid GmbH, Wipperfürth (Germany)
 VOSS Immobilien+Service GmbH+Co.KG, Wipperfürth (Germany)

5.1. Energy

ENERGY CONSUMPTION

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

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

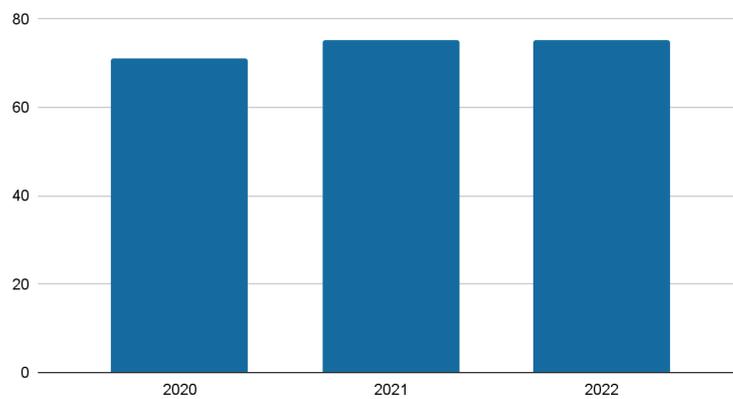
Calculation data are obtained from meter readings and invoices from entities supplying energy. Moreover, VOSS in Wipperfürth headquarters established a smart energy metering system to follow the consumption of significant energy users. In the future, such a system will be expanded to VOSS subsidiaries as well.

VOSS production entities take constant action in reducing energy consumption by regularly performing internal audits and presenting them to external auditors.

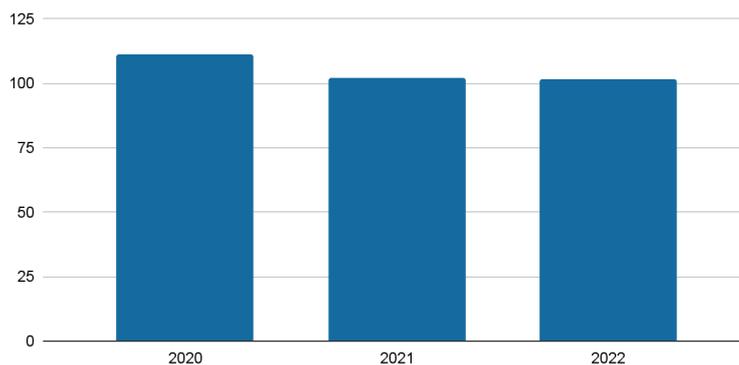
With a conscious approach, VOSS has reduced electricity and gas consumption globally. In 2022, energy consumption in kWh per 1.000 units produced was reduced by 9% (from 111 kWh per 1000 units in 2019 to 102 kWh in 2022).

In absolute terms since 2019 energy consumption increased by only 6% while product output increased by 16%.

Energy consumption (electricity and gas) in GWh



Energy intensity
(kWh per 1,000 pcs)

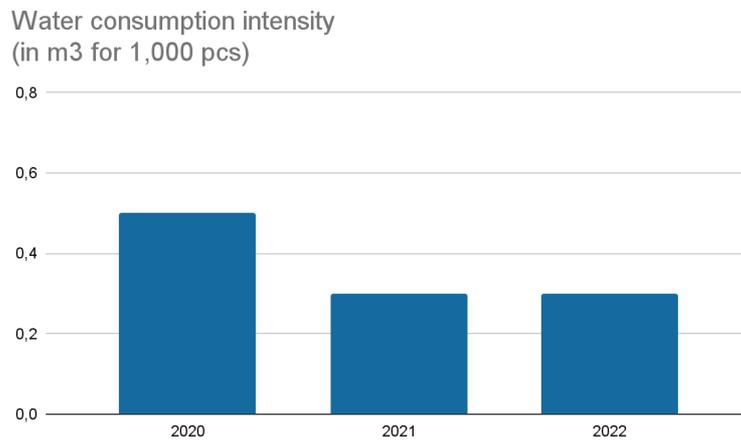
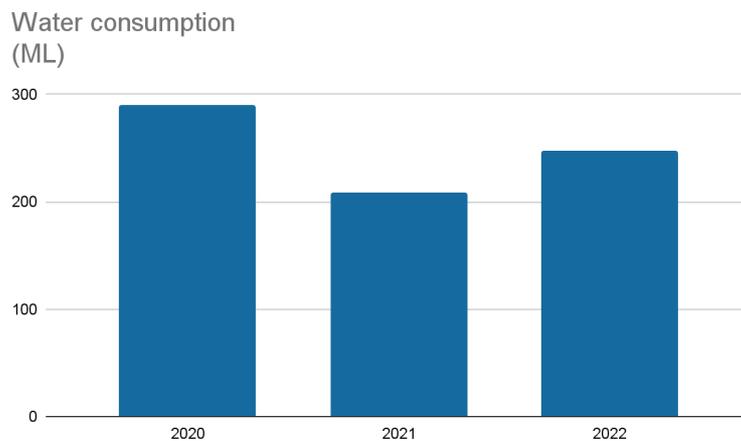


5.2. Water and Effluents

WATER CONSUMPTION AND MANAGEMENT OF DISCHARGES

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

Water in all VOSS facilities is seen as a significant environmental aspect and subject of local targets both in volume and load. VOSS recognizes that access to fresh water is essential for human life and wellbeing. Water consumption was at a normal level in 2022, compared to the previous years, at Wipperfürth site the use of surface water increased slightly due to realisation of energy saving activities (adsorption facility).



Base year 2019 was the base year for our calculations because it is when VOSS started its enhanced focus on data collection and 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 and subsequently reintroduced into the river for the following reasons:

1. Cooling purposes:

For use as a coolant in our industrial plants, we strictly adhere 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 of the facilities untreated water from the Wupper is used for toilet flush.

3. Provision of firefighting water:

The Wupper also serves as an inexhaustible water source for the sprinkler systems in our company. This ensures that we can access an ample supply of firefighting water at any time 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 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 particularly monitors water introduction into the Wupper River. This process adheres to established parameters monitored both by local water authorities and through 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 with prior treatment through our wastewater purification system. Here, the 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 help climate-friendly technologies such as electric vehicles and hydrogen technology succeed. We are committed to green energy and aim to reduce CO₂ emissions worldwide and subsequently achieve CO₂ neutrality (Scope 1 + Scope 2) by 2035.

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

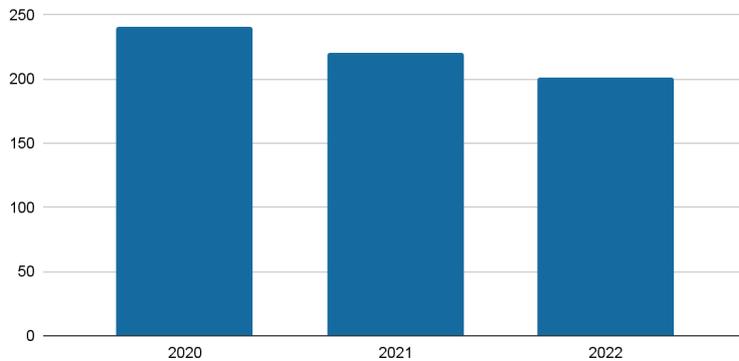
CO₂ emissions reduction targets:

Location	Country	Reduction CO ₂ [%]*	by	Reduction CO ₂ [%]*	by
VOSS Automotive GmbH, Wipperfürth	Germany	70	2022	100	2030
VOSS Fluid GmbH, Wipperfürth					
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	USA/ Mexico	20	2025	50	2030
VOSS Automotive Mexico S. DE R.L. DE C.V., Arteaga					
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

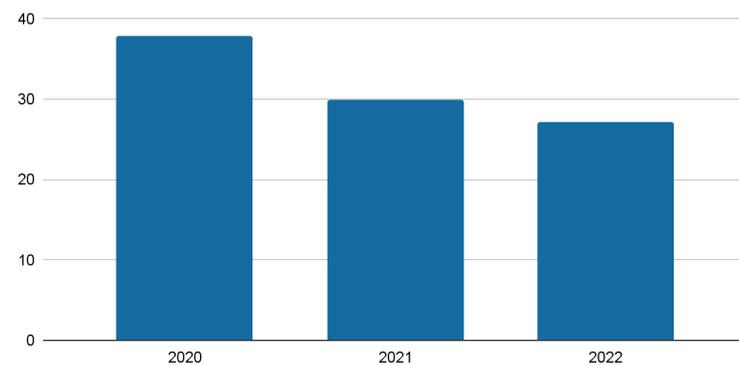
*vs. 2019

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

Greenhouse Gas emissions
(in 100 t)



GHG intensity
(kg per 1,000 pcs)



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 leak checks (leakage rate needs to be documented, at present, this rate is not known).
- 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.

VOSS Group already sources green electricity at the following locations:

- São Paulo
- Legnica
- Wipperfürth
- Gründau

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 and 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 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 recyclate 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

- Main raw materials used for the packaging VOSS products are: Reusable plastic containers to 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 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.

Throughout VOSS production plants various waste minimization programs, such as avoiding defective part production through process controls and extending cooling lubricants' service life through regular monitoring and bath maintenance. Thanks to these efforts in 2022, waste generation was reduced once again, and the share of recyclable waste exceeded 88%. The only VOSS site not recycling waste is India due to the lack of appropriate infrastructure.

Waste data are collected and evaluated according to waste codes and based on weighing calibrated disposers.

VOSS strives to implement environmentally sound waste management that prevents and reduces waste through reuse and recycling. Most of VOSS' waste is metal, which is regularly collected and separated by waste codes to enable further processing.



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.

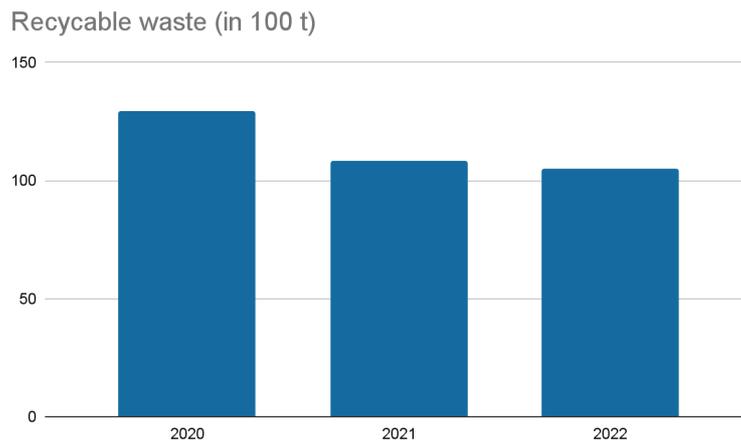
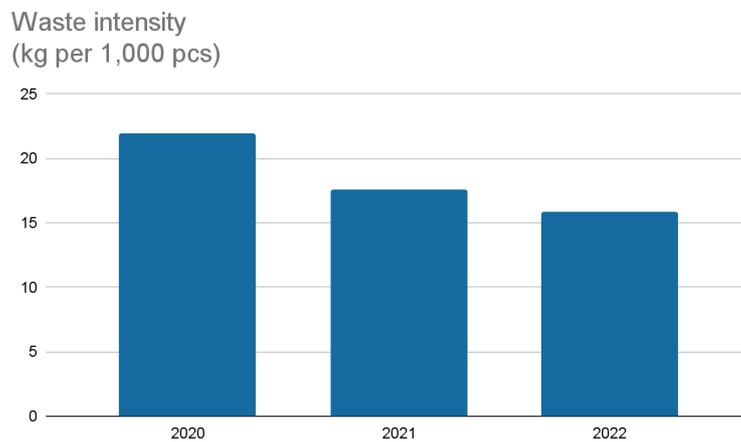
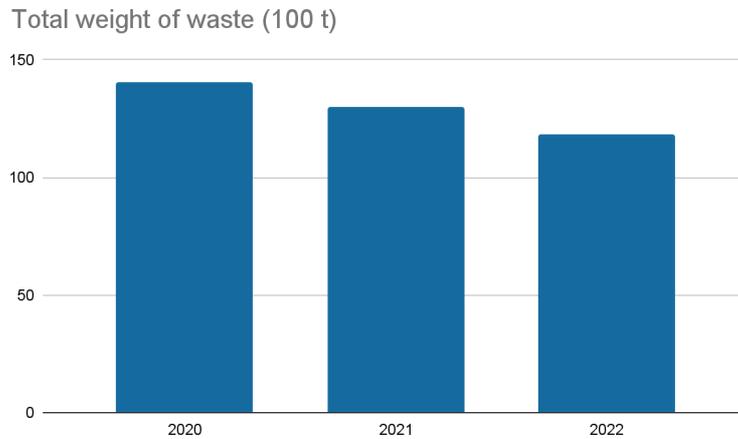
Hazardous waste generated includes:

- 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 has been established with the objective of avoiding superfluous waste transportation traffic. Furthermore, an additional initiative takes place 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 AT VOSS

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 the policies in regular e-learning training.

Our principles and standards of conduct relate to issues of 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 of specific areas with current laws. Moreover, a Group-wide Code of Ethics has been adopted to define rules to ensure 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.

Actual version of Compliance Policy, Code of Ethics and the 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:

- On the Group level, the CEO is responsible for an effective compliance management system along with the Chief Compliance Officer who manages group-wide compliance activities, reporting directly to the Executive Board.
- On the subsidiary level (all operative individual companies within the VOSS Group), dedicated compliance officers take care of local compliance issues.
- 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 with concern to possible compliance-relevant risks.

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

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 in which they find themselves so they will

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 its respective country, which is why VOSS pays special attention to familiarizing employees with the Code of Ethics and enforcing its provisions on a daily basis.

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 conflict of interests, 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 2022 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.

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 counterparty 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 improper advantage. The same applies to a private commercial counterparty 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 2022, 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.



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. Damage VOSS' reputation.

All donations must be transparent. Quasi-donations, meaning donations which 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 to advertise 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.

VOSS' POLICY TOWARD ANTI-COMPETITIVE PRACTICES

In 2022, no event was found within the VOSS Group that could indicate the use of anticompetitive, antitrust, or monopoly practices.

VOSS Group, as a significant participant in the international automotive sector, always observes the principles of fair competition and does not participate in or take any actions that could violate this competition.

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

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

As an international organization, VOSS understands that anti-trust evaluations can be difficult, particularly because rules can differ among countries and cases. However, it does not change the overriding principle that an employee's behavior must not in any way lead to a violating anti-trust 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 false information about a competitor or its products and services.

VOSS' POLICY ON DISCRIMINATION

Proudly, in 2022 no event that could constitute discrimination was 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 comply 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 identity, world view and gender. Consistent with our corporate principles and employment laws of numerous countries in which we work, we do not tolerate discrimination against anyone based on any of the abovementioned characteristics, 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. The above 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 its 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." 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 2022, there were no complaints regarding breach of privacy and 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 dialog as well as end electronic business dealings are all crucial to the effectiveness of VOSS operations and success of the entire business. However, the advantages of electronic communication are tied to risks in terms of personal privacy

protection and data security. VOSS requires that personal data may only be collected, processed or used insofar as it is necessary for pre-determined, clear and legitimate purposes. In addition, personal data must be maintained in a secure manner 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 people concerned and their rights must be safeguarded regarding the use and collection of information and, if applicable, comply with requests to block and delete information. In some jurisdictions (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 its 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 2022

GRI 201-1

The total annual revenues of VOSS in 2022 are (economic value generated):

> EUR 800 million

(Consolidated financial statement for 2022 of VOSS Holding GmbH + Co. KG)

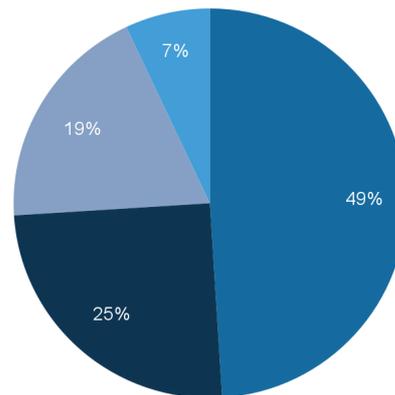
The revenue disclosure is based on sales in VOSS Group's core business. This value alone determines the scope of activities and participation in the market.

Over the years, there has been a consistent increase in revenue generated by VOSS Group. While GDP in the Eurozone rose by 3.5%, VOSS Group was able to considerably outpace sales and earnings expectations for 2022 with economic developments exceeding planning assumptions significantly.

In summary, 2022 sales rose from >700 million euro in 2021 to >800 million euro in 2022.

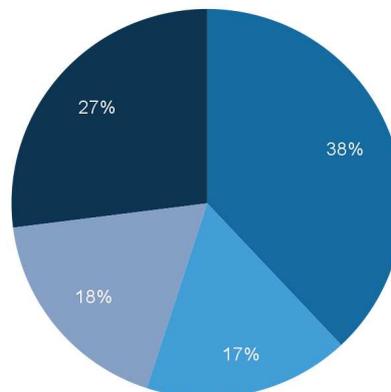
Revenue by industry

- Commercial vehicles
- Passenger cars
- Mechanical engineering components
- Offroad vehicles



Revenue by served geographical markets

- Germany
- Europe w/o Germany
- America
- Asia



FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE

GRI 201-2

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

For example, the VOSS locations in Wipperfürth were affected a flood in 2021 and have subsequently implemented protective measures. At the same time, products are also affected. On the one hand, changes in the combustion engine industry change VOSS's product portfolio, on the other hand, products for e-mobility influence the mobility transition trend.

8. About the report

GRI 2-3

The information in this sustainability report relates to the period from **01.01.2022 to 31.12.2022** and is aligned with the consolidated financial reporting of VOSS Holding GmbH + Co. KG. The last and first consolidated report was published for 2021, a yearly publishing schedule is planned.

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

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

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

Voss Holding GmbH + Co. KG has reported the information cited in this GRI content index for the period **31.12.2022 - 31.12.2022** with reference to the GRI Standards.

	Gri Indicator	Topic/Link	Page	Location
	2-1	Organizational details	About the VOSS Group	p. 4-6
	2-2	Entities included in the organization's sustainability reporting	About the VOSS Group	p. 4-6
	2-3	Reporting period, frequency and contact point	About the report	p. 59
	2-6	Activities, value chain and other business relationships	Suppliers and customers	p. 8-11
	2-7	Employees	Employees	p. 20-26
	2-8	Workers who are not employees	Employees	p. 20-26
	2-9	Governance structure and composition	Leadership	p. 7
	2-11	Chair of the highest governance body	Leadership	p. 7
	2-13	Delegation of responsibility for managing impacts	Responsibility for sustainability	p. 15
	2-14	Role of the highest governance body in sustainability reporting	Responsibility for sustainability	p. 15
	2-15	Conflicts of interest	Leadership	p. 7
	2-22	Statement on sustainable development strategy	Sustainability at VOSS	p. 13-14
	2-23	Policy commitments	Ethics	p. 51-56
	2-24	Embedding policy commitments	Ethics	p. 51-56
	2-27	Compliance with laws and regulations	Ethics	p. 51-56
	2-28	Membership associations	Cooperation	p. 12
	2-29	Approach to stakeholder engagement	Cooperation	p. 12
	2-30	Collective bargaining agreements	Employee rights	p. 29
	3-1	Process to determine material topics	Material topics	p. 16-18
	3-2	List of material topics	Material topics	p. 16-18
	3-3	Management of material topics	Material topics	p. 16-18

GRI TOPIC STANDARDS - ECONOMIC

GRI 201: Economic Performance

	201-1	Direct economic value generated and distributed	Economic results	p. 57-58
--	-------	---	----------------------------------	----------

201-2	Financial implications and other risks and opportunities due to climate change	Economic results	p. 57-58
-------	--	------------------	----------

201-3	Defined benefit plan obligations and other retirement plans	Employee benefits	p. 27-28
-------	---	-------------------	----------

GRI 202: Market Presence

202-2	Proportion of senior management hired from the local community	Employees	p. 20-26
-------	--	-----------	----------

GRI 204: Procurement Practices

204-1	Proportion of spending on local suppliers	Suppliers and customers	p. 8-11
-------	---	-------------------------	---------

GRI TOPIC STANDARDS - ENVIRONMENTAL

GRI 301: Materials

301-1	Materials used by weight or volume	Materials	p. 47
-------	------------------------------------	-----------	-------

301-2	Recycled input materials used	Materials	p. 47
-------	-------------------------------	-----------	-------

301-3	Reclaimed products and their packaging materials	Materials	p. 47
-------	--	-----------	-------

GRI 302: Energy

302-1	Energy consumption within the organization	Energy	p. 41
-------	--	--------	-------

302-3	Energy intensity	Energy	p. 41
-------	------------------	--------	-------

302-4	Reduction of energy consumption	Energy	p. 41
-------	---------------------------------	--------	-------

GRI 303: Water and Effluents

303-1	Interactions with water as a shared resource	Water and Effluents	p. 42-43
-------	--	---------------------	----------

303-2	Management of water discharge- related impacts	Water and Effluents	p. 42-43
-------	--	---------------------	----------

303-5	Water consumption	Water and Effluents	p. 42-43
-------	-------------------	---------------------	----------

GRI 305: Emissions

305-1	Direct (Scope 1) GHG emissions	Emissions	p. 44-46
-------	--------------------------------	-----------	----------

305-2	Energy indirect (Scope 2) GHG emissions	Emissions	p. 44-46
-------	---	-----------	----------

305-4	GHG emissions intensity	Emissions	p. 44-46
-------	-------------------------	-----------	----------

305-5	Reduction of GHG emissions	Emissions	p. 44-46
-------	----------------------------	-----------	----------

305-6	Emissions of ozone-depleting substances (ODS)	Emissions	p. 44-46
-------	---	-----------	----------

305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Emissions	p. 44-46
-------	---	-----------	----------

GRI 306: Waste

306-1	Waste generation and significant waste-related impacts	Waste	p. 48-50
306-2	Management of significant waste-related impacts	Waste	p. 48-50
306-3	Waste generated	Waste	p. 48-50
306-4	Waste diverted from disposal	Waste	p. 48-50
306-5	Waste directed to disposal	Waste	p. 48-50

GRI TOPIC STANDARDS - SOCIAL

GRI 401: Employment

401-1	New employee hires and employee turnover	Employees	p. 20-26
401-3	Parental leave	Employee benefits	p. 27-28

GRI 403: Occupational Health and Safety

403-1	Occupational health and safety management system	Occupational health and safety	p. 33-39
403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety	p. 33-39
403-3	Occupational health services	Occupational health and safety	p. 33-39
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety	p. 33-39
403-5	Worker training on occupational health and safety	Occupational health and safety	p. 33-39
403-6	Promotion of worker health	Occupational health and safety	p. 33-39
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety	p. 33-39
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety	p. 33-39
403-9	Work-related injuries	Occupational health and safety	p. 33-39
403-10	Work-related ill health	Occupational health and safety	p. 33-39

GRI 404: Training and Education

404-1	Average hours of training per year per employee	Training and education	p. 30-32
404-2	Programs for upgrading employee skills and transition assistance programs	Training and education	p. 30-32

404-3	Percentage of employees receiving regular performance and career development reviews	Training and education	p. 30-32
-------	--	------------------------	----------

GRI 405: Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	Employees	p. 20-26
-------	--	-----------	----------

405-2	Ratio of basic salary and remuneration of women to men.	Employees	p. 20-26
-------	---	-----------	----------

GRI 406: Non-discrimination

406-1	Incidents of discrimination and corrective actions taken	Ethics	p. 51-56
-------	--	--------	----------
