Akademie

21. Mai 2025 | 10:30 - 11:30 Uhr

tanso

Schwerpunkte G1: Unternehmensführung & E5: Kreislaufwirtschaft

Einordnung, praktische Tipps und Best Practices

Tabea Hosak

Nachhaltigkeitsexpertin
Tanso

Informationen zur Tanso Akademie

Dauer	45 Minuten Input (aufgezeichnet) + 15 min Q&A.
Aufzeichnung	Die Akademie wird aufgezeichnet. Die Aufzeichnung und Folien sind im Nachgang für unsere Kunden verfügbar.
FAQ	Nutzen Sie die FAQ-Funktion, um Ihre Fragen zu stellen.
Feedback	Wir freuen uns über Ihr Feedback – bitte nehmen Sie an der Umfrage in der Follow-Up E-Mail teil.

Überblick über die Tanso Akademie

Themen	Termine
CSRD Berichterstattung: Grundlagen & ESRS 2	30.04.2025 ✓
E1: Klimawandel	07.05.2025 ✓
S1: Arbeitskräfte des Unternehmens	14.05.2025 ✓
G1: Geschäftsführung E5: Kreislaufwirtschaft	21.05.2025
E2: Umweltverschmutzung E3: Wasser- & Meeresressourcen E4: Biologische Vielfalt und Ökosysteme	11.06.2025
S2: Arbeitskräfte der Wertschöpfungskette S3: Betroffene Gemeinschaften S4: Verbraucher und Endnutzer	25.06.2025
VSME	02.07.2025

Immer um 10:30

Unsere Zielsetzung mit der Tanso Akademie

Was sie sein soll

- ☑ ein Überblick darüber, was in jedem Standard steckt
- ☑ eine Zusammenstellung hilfreicher Tipps & Tricks bei der Beantwortung der ESRS-Datenpunkte
- ☑ eine Hilfestellung, die Euch Zeit sparen soll und die Ihr jederzeit erneut schauen könnt
- ☑ eine Orientierungshilfe wie andere Unternehmen die Datenpunkte beantworten

Was sie nicht sein soll

- ☒ eine Alternative zu einem Kick-off bzw. initialen Briefing aller Personen, die am Bericht mitarbeiten
- ☒ eine reine Zusammenfassung aller Datenpunkte und Angabepflichten
- ☒ ein Step-by-step Guide zur Umsetzung jedes einzelnen Datenpunkts

Unsere Tipps für Teilnehmende:

1. Schaut Euch die erste Hälfte der 1. Sitzung an, um einen allgemeinen Überblick über die CSRD zu bekommen
2. Nutzt die time stamps in den Videos (nach Angabepflichten), wenn Ihr bei der Beantwortung der einzelnen Datenpunkte seid
3. Habt parallel die Präsentation offen, um an die Beispiele “ranzoomen“ und Euch Notizen machen zu können
4. Guckt Euch die Q&As an, um die schriftliche Antwort auf Fragen und Links zu den hilfreichen Unterlagen zu finden

Unsere Zielsetzung mit der Tanso Akademie

Aufzeichnungen

CSRD Grundlagen & ESRS 2

Inhalte:

- Wie hängen die CSRD und der ESRS zusammen?
- Wie sind die ESRS aufgebaut?
- Was ist das Zielbild und Endergebnis der CSRD?
- Was gibt es für unterschiedliche Arten von Datenpunkten?
- Was steckt hinter den Datenpunkten in ESRS 2?

Material:

- Folien
- FAQ

Zur Aufzeichnung

Schwerpunkt: E1

Inhalte:

- Aufbau des Standards E1
- Welche Informationen müssen Sie in E1 berichten?
- Was sind Beispiele und Hilfsmaterialien für eine Erarbeitung der E1 Datenpunkte?

Material:

- Folien
- FAQ

Zur Aufzeichnung

Schwerpunkt: S1

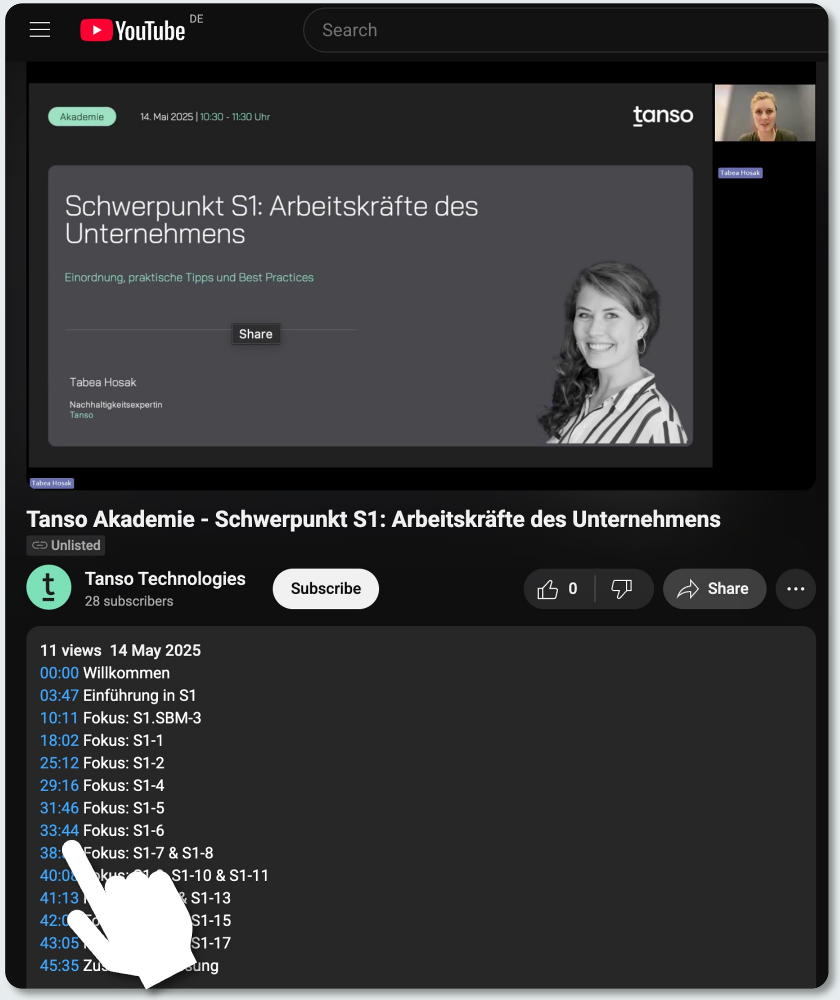
Inhalte:

- Aufbau des Standards S1
- Welche Informationen müssen Sie in S1 berichten?
- Was sind Beispiele und Hilfsmaterialien für eine Erarbeitung der S1 Datenpunkte?

Material:

- Folien
- FAQ

Zur Aufzeichnung



Inhalte dieser Folge

1	Einführung in G1 Unternehmensführung & E5 Kreislaufwirtschaft
2	Fokus: Datenpunkte des G1 - Unternehmensführung
3	Fokus: Datenpunkte des E5 - Kreislaufwirtschaft
4	Zusammenfassung & Ausblick
5	Fragen & Antworten

Inhalte dieser Folge

Die ESRS verpflichten in zwei allgemeinen und zehn thematischen Standards zur Offenlegung von fast 1.200 Datenpunkten

Recap Session #1

Übergreifende Standards

- ESRS 1 – Allgemeine Anforderungen – Keine Datenpunkte
- ESRS 2 – Allgemeine Angaben – #146

Environment

- ESRS E1 – Klimawandel – #156
- ESRS E2 – Umwelt-verschmutzung – #71
- ESRS E3 – Wasser- und Meeresressourcen – #51
- ESRS E4 – Biologische Vielfalt und Ökosysteme – #125
- ESRS E5 – Ressourcennutzung und Kreislaufwirtschaft – *Fokus heute* – #67

Social

- ESRS S1 – Arbeitskräfte des Unternehmens – #198
- ESRS S2 – Arbeitskräfte in der Wertschöpfungskette – #71
- ESRS S3 – Betroffene Gemeinschaften – #69
- ESRS S4 – Verbraucher und Endnutzer – #69

Governance

- ESRS G1 – Unternehmens-führung – *Fokus heute* – #55

#Datenpunkte | Typischerweise wesentlich | Stets obligatorisch

Die Europäischen Nachhaltigkeits-berichterstattungsstandards (ESRS)

- Entwickelt von **EFRAG** (European Financial Reporting Advisory Group), einer gemeinnützigen Organisation mit ExpertInnen für Finanz- und Nachhaltigkeitsberichterstattung
- Legen die konkreten **Offenlegungspflichten** der CSRD fest
- Bestehen aus **2 allgemeinen** und **10 themenspezifischen** Standards
- ESRS 2 ist verpflichtend für alle Unternehmen. Alle anderen Standards hängen von der **Doppelten Wesentlichkeitsanalyse (DWA)** ab
- Insgesamt enthalten die ESRS 1178 Berichtspflichten (Datenpunkte)
- Besonders relevant für Industrieunternehmen: ESRS E1 (Klima) und S1 (eigene Mitarbeitende)

Unter-(Unter-)Themen aus der Doppelten Wesentlichkeitsanalyse

G1 - Unternehmensführung

- Unternehmenskultur
- Schutz für Hinweisgebern (Whistleblowers)
- Tierschutz
- Politisches Engagement und Lobbytätigkeiten
- Management der Beziehungen zu Lieferanten, einschließlich Zahlungspraktiken
- Korruption & Bestechung
  - Vermeidung & Aufdeckung inkl. Schulung
  - Vorkommnisse

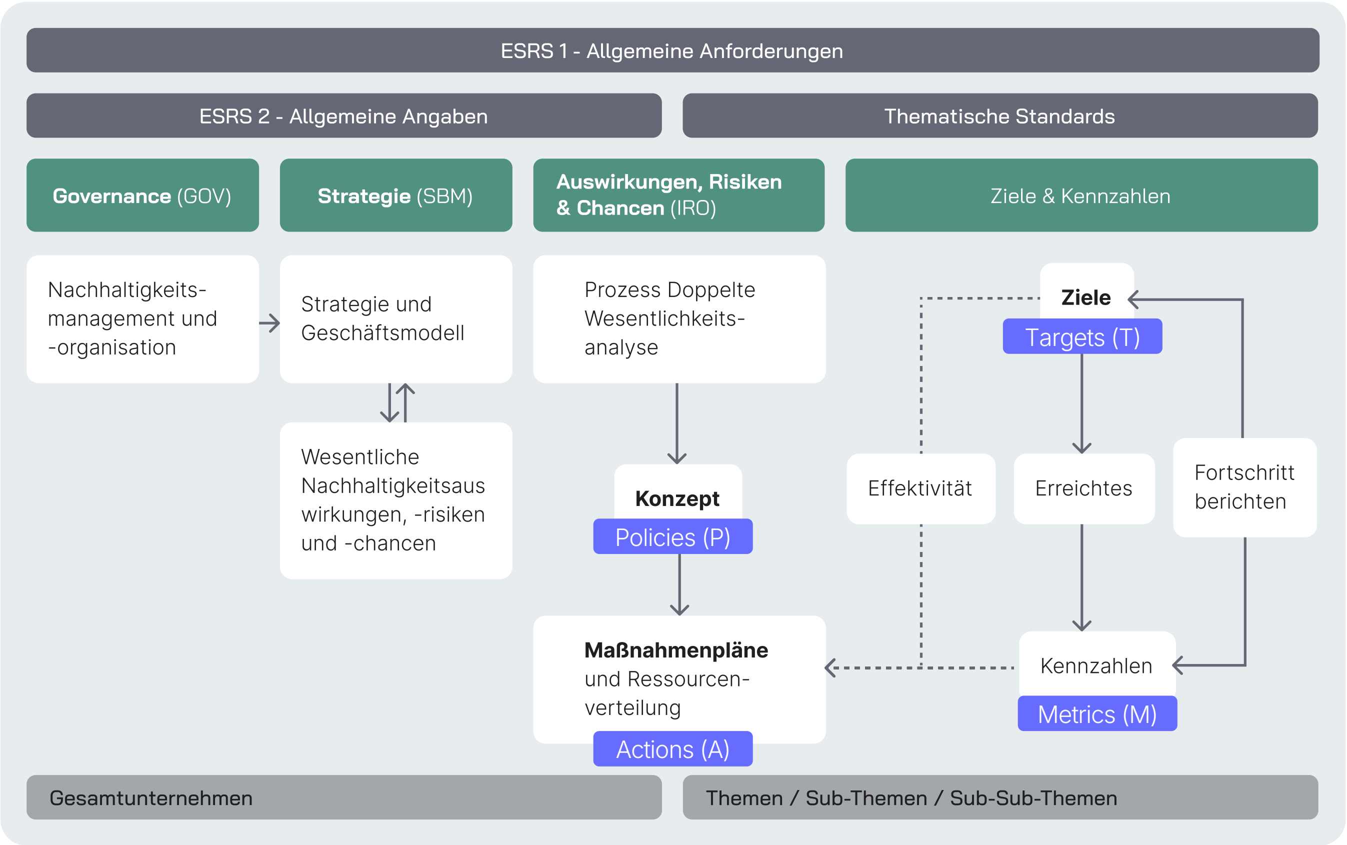
E5 - Kreislaufwirtschaft

- Ressourcenzuflüsse, einschließlich Ressourcennutzung
- Ressourcenabflüsse im Zusammenhang mit Produkten und Dienstleistungen
- Abfälle

Die ESRS mehr als reine Offenlegungspflichten – sie bilden die Grundlage für ein nachhaltiges Managementsystem

Recap Session #1

Aufbau aller Standards



Allgemeine Angaben

- **GOV** – Governance
  -> Infos zur Unternehmensführung
- **SBM** – Strategy & Business Model
  -> Infos zur Strategie
- **IRO** – Impacts, Risks & Opportunities
  -> Infos zur Ermittlung & Steuerung wesentlicher Nachhaltigkeitsthemen

Die sogenannten **PATs**

- **P** – Policies (Konzepte)
- **A** – Actions (Maßnahmen)
- **T** – Targets (Ziele)

kommen **in allen Themenstandards** vor. Dabei werden immer dieselben Angaben abgefragt.

Zusätzlich gibt es themenspezifische Kennzahlen (**M** = Metrics) pro Standard

Inhalte dieser Folge

Aufbau ESRS G1: Governance

Allgemeine Angaben

G1.GOV-1
Die Rolle der Verwaltungs-, Leitungs- und Aufsichtsorgane

Ziele

G1.MDR-T
Ziele im Zusammenhang mit Unternehmensführung

Steuerung von Auswirkungen, Risiken und Chancen

G1.IRO-1
Verfahren zur Ermittlung und Bewertung der wesentlichen IROs

G1-1
Unternehmenskultur und Konzepte für die Unternehmensführung

G1-2
Management der Beziehungen zu Lieferanten

G1-3
Verhinderung und Aufdeckung von Korruption und Bestechung

Kennzahlen (Metriken)

G1-4
Korruptions- und Bestechungsfälle

G1-5
Politische Einflussnahme und Lobbytätigkeiten

G1-6
Zahlungspraktiken

= ab dem ersten Jahr berichtspflichtig[2]

In der offiziellen Datenpunktliste der EFRAG fehlen bei G1 die Minimum Disclosure Requirements für Ziele (MDR-T), wir haben sie der Vollständigkeit halber hinzugefügt

Datenpunkte sind in sogenannte Angabeplichten (DRs[1]) gegliedert

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type
G1.GOV-1_01	G1	G1.GOV-1	5a		Disclosure of role of administrative, management and supervisory bodies related to business conduct	narrative
G1.GOV-1_02	G1	G1.GOV-1	5 b		Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	narrative
G1.MDR-P_01-06	G1	G1-1	7		Policies in place to manage its material impacts, risks and opportunities related to business conduct and corporate culture [see ESRS 2 MDR-P]	MDR-P
G1-1_01	G1	G1-1	9	AR 1	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	narrative
G1-1_02	G1	G1-1	10a		Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code c	narrative
G1-1_03	G1	G1-1	10 b		No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place	semi-narrative
G1-1_04	G1	G1-1	10 b		Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption	narrative
G1-1_05	G1	G1-1	10 c		Disclosure of safeguards for reporting irregularities including whistleblowing protection	narrative
G1-1_06	G1	G1-1	10 d		No policies on protection of whistle-blowers are in place	semi-narrative
G1-1_07	G1	G1-1	10 d		Timetable for implementation of policies on protection of whistle-blowers	narrative
G1-1_08	G1	G1-1	10 e		Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	semi-narrative
G1-1_09	G1	G1-1	10 f		Policies with respect to animal welfare are in place	semi-narrative
G1-1_10	G1	G1-1	10 g		Information about policy for training within organisation on business conduct	narrative
G1-1_11	G1	G1-1	10 h		Disclosure of the functions that are most at risk in respect of corruption and bribery	narrative
G1-1_12	G1	G1-1	11		Entity is subject to legal requirements with regard to protection of whistleblowers	semi-narrative
G1-2_01	G1	G1-2	14	AR 2 - AR 3	Description of policy to prevent late payments, especially to SMEs	narrative
G1-2_02	G1	G1-2	15 a	AR 2 - AR 3	Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	narrative
G1-2_03	G1	G1-2	15 b	AR 2 - AR 3	Disclosure of whether and how social and environmental criteria are taken into account for selection of supply-side contractual partners	narrative
G1.MDR-P_07-08	ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
G1-3_01	G1	G1-3	18 a	AR 5 - AR 6	Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	narrative
G1-3_02	G1	G1-3	18 b		Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	semi-narrative
G1-3_03	G1	G1-3	18 c		Information about process to report outcomes to administrative, management and supervisory bodies	narrative
G1-3_04	G1	G1-3	19		Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure	narrative
G1-3_05	G1	G1-3	20		Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	narrative
G1-3_06	G1	G1-3	21 a		Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	narrative
G1-3_07	G1	G1-3	21 b	AR 4	Percentage of functions-at-risk covered by training programmes	Percent
G1-3_08	G1	G1-3	21 c		Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training	narrative
G1-3_09	G1	G1-3	AR 7		Disclosure of an analysis of its training activities by, for example, region of training or category	narrative
G1.MDR-A_01-12	G1	G1-4			Action plans and resources to manage its material impacts, risks, and opportunities related to corruption and bribery [see ESRS 2 - MDR-A]	MDR-A
G1-4_01	G1	G1-4	24 a		Number of convictions for violation of anti-corruption and anti- bribery laws	Integer
G1-4_02	G1	G1-4	24 a		Amount of fines for violation of anti-corruption and anti- bribery laws	Monetary
G1-4_03	G1	G1-4	24 b	AR 8	Prevention and detection of corruption or bribery - anti-corruption and bribery training table	Table
G1-4_04	G1	G1-4	25 a		Number of confirmed incidents of corruption or bribery	Integer
G1-4_05	G1	G1-4	25 a		Information about nature of confirmed incidents of corruption or bribery	narrative
G1-4_06	G1	G1-4	25 b		Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	Integer
G1-4_07	G1	G1-4	25 c		Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption	Integer

1) Disclosure Requirements | 2) nicht markierte Angabepflichten fallen unter die Übergangsregelung für alle Unternehmen und sind im 1. verpflichtenden Jahr nicht berichtspflichtig

G1.GOV-1) Governance & G1.IRO-1) IRO-Ermittlung

G1.GOV-1) Governance & G1.IRO-1) IRO-Ermittlung

G1.GOV-1: Rolle der Leitungsorgane

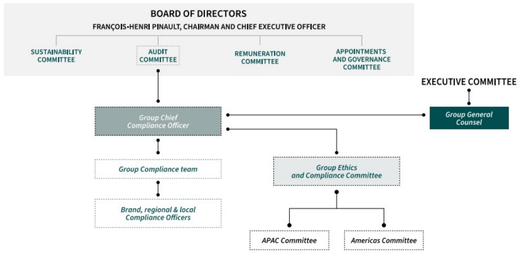
- ✓ G1.GOV-1_01: Rolle der Verwaltungs-, Leitungs- und Aufsichtsorgane in der Unternehmensführung
- ✓ G1.GOV-1_02: Fachkenntnisse der Verwaltungs-, Leitungs- und Aufsichtsorgane in Fragen der Geschäftsführung

G1.IRO-1: Verfahren zur Ermittlung der IROs

Hinweis, in ESRS 2 Datenpunkten zu inkludieren: *[keine eigenen Datenpunkte in G1]*

- das Verfahren, wie die wesentlichen Auswirkungen, Risiken und Chancen (IROs) im Zusammenhang mit der Unternehmensführung ermittelt wurden
- Kriterien des Verfahrens: Standort, Tätigkeit, Sektor & Struktur der Transaktionen

4.1.1 Governance and organization of ethics and compliance



Board of Directors

01

Through its Audit Committee, the Board of Directors is directly involved in the governance of the actions taken by Kering in terms of ethics and compliance. The Audit Committee oversees the definition and implementation of appropriate policies, ensuring that they are relevant and effective. As part of its duties, the Audit Committee oversees:

- the monitoring of risk maps in relation to human rights, duty of care and anti-corruption, as well as the findings of the corresponding audits;
- the risk management and associated action plans in connection with human rights and duty of care, as well as anti-corruption, anti-money laundering (AML) and anti-competitive practices;
- the performance metrics used to assess the solidity and effectiveness of the compliance program and ethics procedures, such as the use of the whistleblowing mechanism and the results of the employee training program.

Each year, the Group Chief Compliance Officer presents the Audit Committee with a detailed review of the implementation of the compliance program within the Group, as well as on the whistleblowing mechanism on unethical conduct in relation to ethics and compliance matters. The Committee then reports on its work to the Board of Directors.

The Remuneration Committee can also suggest to the Board of Directors that it incorporate performance criteria into the variable components of remuneration paid to executive corporate officers in order to promote and enhance the effectiveness of the compliance program and ethics procedures, while also encouraging complete support of the Group's commitments in these areas. The Remuneration Committee then assesses the extent to which these targets have been achieved on the basis of concrete actions and measures.

The work done by the Board of Directors and its Committees in 2024 is described in chapter 3, section 3.4.1 of this Document.

02

Ten out of thirteen Board members hold or have held executive positions within major companies, as a result of which they understand and incorporate management of these considerations into their strategic and operating responsibilities. Details of each Board member's areas of expertise are provided in chapter 3, section 2.3.3 of this Document, and illustrated in their biographies in section 2.1.

Operational governance and organization

Compliance is centered on the Group Chief Compliance Officer, who reports to the Audit Committee, which helps ensure the independence required of this role. The Group Chief Compliance Officer also has direct access to the Chairman and Chief Executive Officer and does not hold any other position, so is fully focused on this role.

To ensure the day-to-day monitoring and effectiveness of the Compliance program, the Group Chief Compliance Officer is supported by a team of eight legal compliance experts working in Paris, New York, Singapore and Shanghai, as well as a network of Brand Compliance Officers appointed by the houses' CEOs, and a network of Regional and Local Compliance Officers for each house. At some houses, there are compliance managers in addition to the Brand and Local Compliance Officers. As a general rule, the positions held by the Compliance Officers in parallel with their compliance duties are sufficiently high-ranking to ensure they have the necessary authority and independence.

The compliance program is ultimately the responsibility of the Chairman and Chief Executive Officer of Kering SA. François-Henri Pinault is involved personally in developing and implementing the Compliance program within Kering and its houses, both internally and externally. He is supported by Jean-Marc Duplaix in his capacity as Deputy CEO and Chief Operating Officer, and supported by the houses' CEOs, who are also personally involved in the development and implementation of the compliance program.

KERING

Quelle: Kering 2024 Universal Registration Document, S. 257-258

✓ = im Beispielbericht markiert

schwarz = verpflichtend | hell + (v) = freiwillig | *hell + kursiv = konditional (d.h. nur wenn auf das Unternehmen zutreffend)*

G1-1) Konzepte der Unternehmensführung & G1-2) Lieferantenmanagement

G1-1) Konzepte & G1-2) Management der Lieferantenbeziehungen, inkl. G1.MDR-P (P = Policies)

G1-1: Konzepte Unternehmensführung & Unternehmenskultur

- ✓ G1-1_01: Unternehmenskultur: Aufbau, Förderung & Bewertung
- ✓ G1-1_02: Verfahren zur Meldung & Prüfung von Fehlverhalten (z.B. CoC-Verstoß)
- G1-1_03: Angabe beim Fehlen von Antikorruptionskonzepten
- *G1-1_04: Zeitplan zur Einführung von Antikorruptionskonzepten*
- ✓ G1-1_05: Schutzsysteme für Hinweisgebende (Whistleblowers)
- G1-1_06: Keine Schutzsysteme für Hinweisgebende
- *G1-1_07: Zeitplan zur Einführung von Schutzsystemen für Hinweisgebende*
- G1-1_08: Verpflichtung zu objektiven, zeitnahen & unabhängigen Vorfalluntersuchung
- *G1-1_09: Tierschutzkonzepte*
- ✓ G1-1_10: Schulungskonzept zu Geschäftsverhalten
- ✓ G1-1_11: Benennung der Risikobereiche für Korruption und Bestechung
- *G1-1_12 (v): Gesetzlich verpflichtender Hinweisgeberschutz*

G1-2: Management d. Lieferantenbeziehungen

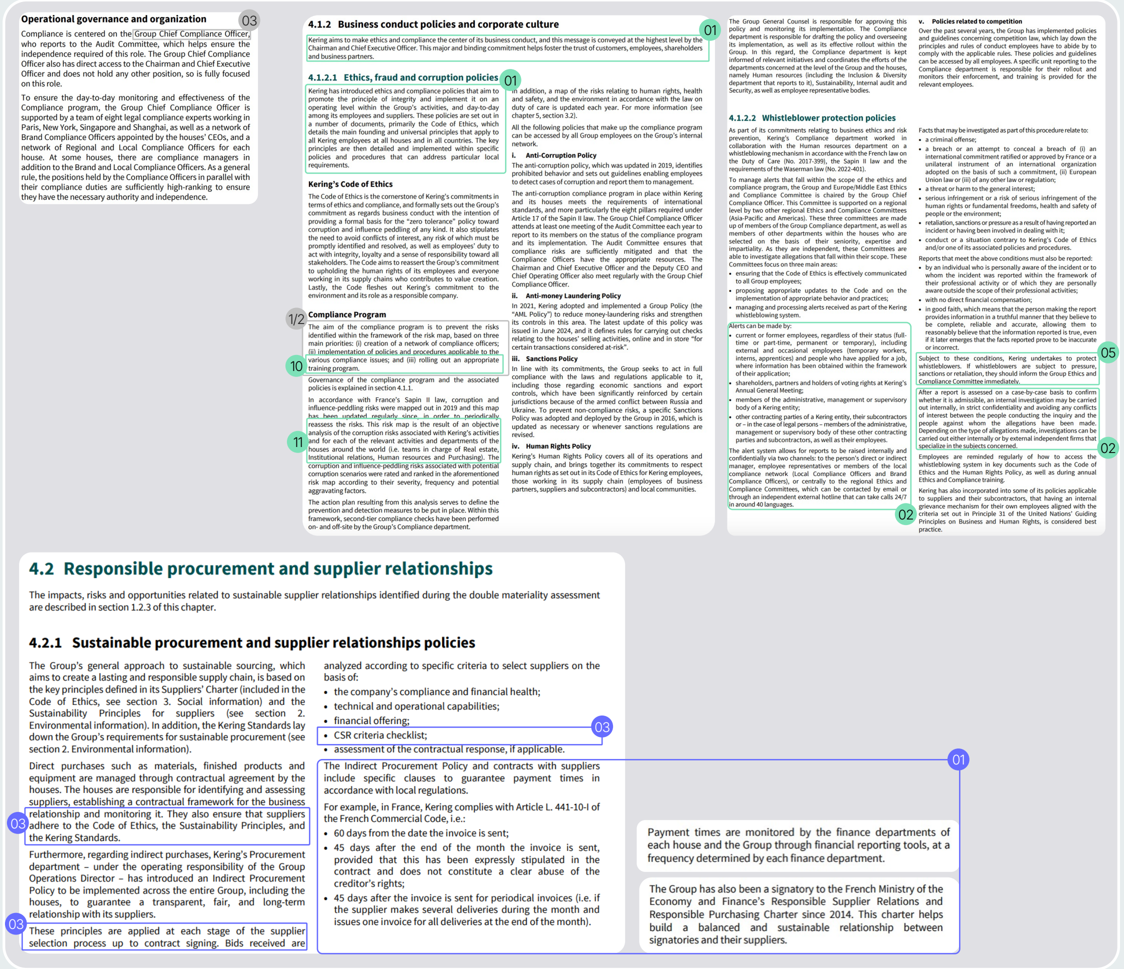
- ✓ G1-2_01: Konzepte zur Vermeidung von Zahlungsverzug, insbesondere bei KMUs
- G1-2_02: Umgang mit Lieferanten: Risiko- & Nachhaltigkeitsfokus
- ✓ G1-2_03: Berücksichtigung Nachhaltigkeitskriterien bei Lieferantenauswahl

G1.MDR-P: Mindestangaben zu Konzepten

- ✓ G1.MDR-P_01 & 02: Beschreibung der wesentlichen Inhalte & Umfang der Konzepte
- ✓ G1.MDR-P_03: Höchste Verantwortung für Umsetzung der Konzepte
- *G1.MDR-P_04: Einhaltung von Drittanbieter-Standards oder –Initiativen durch Konzepte*
- *G1.MDR-P_05: Berücksichtigung der Interessen wichtiger Stakeholder in Konzepten*
- *G1.MDR-P_06: Bereitstellung der Konzepte für betroffene Stakeholder & Mitwirkende*
- *G1.MDR-P_07 & 08 (v): Gründe für Nichtvorliegen von Konzepten & Zeitrahmen bis Einführung*

Quelle: Kering 2024 Universal Registration Document, S. 258-259, 261-262 & 286.

07 & 08 in EFRAG Update ergänzt (Dez 24)


Operational governance and organization

4.1.2 Business conduct policies and corporate culture

4.2 Responsible procurement and supplier relationships

The impacts, risks and opportunities related to sustainable supplier relationships identified during the double materiality assessment are described in section 1.2.3 of this chapter.

4.2.1 Sustainable procurement and supplier relationships policies

The Group's general approach to sustainable sourcing, which aims to create a lasting and responsible supply chain, is based on the key principles defined in its Suppliers' Charter (included in the Code of Ethics, see section 3. Social information) and the Sustainability Principles for suppliers (see section 2. Environmental information). In addition, the Kering Standards lay down the Group's requirements for sustainable procurement (see section 2. Environmental information).

Direct purchases such as materials, finished products and equipment are managed through contractual agreement by the houses. The houses are responsible for identifying and assessing suppliers, establishing a contractual framework for the business relationship and monitoring it. They also ensure that suppliers adhere to the Code of Ethics, the Sustainability Principles, and the Kering Standards.

Furthermore, regarding indirect purchases, Kering's Procurement department – under the operating responsibility of the Group Operations Director – has introduced an Indirect Procurement Policy to be implemented across the entire Group, including the houses, to guarantee a transparent, fair, and long-term relationship with its suppliers.

These principles are applied at each stage of the supplier selection process up to contract signing. Bids received are analyzed according to specific criteria to select suppliers on the basis of:

- the company's compliance and financial health;
- technical and operational capabilities;
- financial offering;
- CSR criteria checklist;
- assessment of the contractual response, if applicable.

The Indirect Procurement Policy and contracts with suppliers include specific clauses to guarantee payment times in accordance with local regulations.

For example, in France, Kering complies with Article L. 441-10-I of the French Commercial Code, i.e.:

- 60 days from the date the invoice is sent;
- 45 days after the end of the month the invoice is sent, provided that this has been expressly stipulated in the contract and does not constitute a clear abuse of the creditor's rights;
- 45 days after the invoice is sent for periodical invoices (i.e. if the supplier makes several deliveries during the month and issues one invoice for all deliveries at the end of the month).

Payment times are monitored by the finance departments of each house and the Group through financial reporting tools, at a frequency determined by each finance department.

The Group has also been a signatory to the French Ministry of the Economy and Finance's Responsible Supplier Relations and Responsible Purchasing Charter since 2014. This charter helps build a balanced and sustainable relationship between signatories and their suppliers.

✓ = im Beispielbericht markiert

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G1-3) Verhinderung v. Korruption/Bestechung & MDR-A) Maßnahmen

G1-3) Maßnahmen gegen Korruption, inkl. G1.MDR-A (A = Actions)

G1-3: Verhinderung & Aufdeckung von Korruption & Bestechung

- ✓ G1-3_01: Implementierung von Antikorruptions- und Bestechungsprozessen
- G1-3_02: Unabhängige Prüfung bei Verdachtsfällen (Prävention und Aufdeckung)
- *G1-3_03: Prozess der Berichterstattung über Ergebnisse an Leitungsebene*
- *G1-3_04: Geplante Einführung von Verfahren*
- G1-3_05: Kommunikation der Antikorruptionsrichtlinien an relevante Personen(gruppen)
- ✓ G1-3_06: Art, Umfang & Tiefe der Antikorruptions- und Bestechungsschulungen
- G1-3_07: Prozentsatz risikobehafteter Funktionen mit Schulungsprogramm
- ✓ G1-3_08: Schulungen zu Korruptionsprävention für Mitglieder der Leitungsorgane
- G1-3_09 (v): Schulungsanalyse nach z.B. Region oder Beschäftigtengruppe

G1.MDR-A: Mindest-angabepflicht zu Maßnahmen

- ✓ *G1.MDR-A_01, 02 & 03: Zentrale Maßnahme & Anwendungsbereich & geplanter Zeithorizont*
- *G1.MDR-A_04: Beschreibung und Ergebnisse zur Unterstützung Betroffener (Auswirkungen)*
- *G1.MDR-A_05: Informationen zum Fortschritt von Maßnahmen aus früheren Berichten*
- *G1.MDR-A_06 & 07: Art der Ressourcen & Bezug zu Beträgen in Finanzberichten*
- *G1.MDR-A_08 (v): Finanzielle Ressourcen nach Zeithorizont und Ressourcenart*
- *G1.MDR-A_09/10 & 11/12: Aktuelle & zukünftige dem Aktionsplan zugewiesene CapEx / OpEx*
- *G1.MDR-A_13 & 14: Gründe für fehlende Maßnahmen & ggf. Zeitplan bis zur Einführung*

13 & 14 in EFRAG Update ergänzt (Dez 24)

Quelle: Kering 2024 Universal Registration Document, S. 258-259

4.1.2.1 Ethics, fraud and corruption policies

Kering has introduced ethics and compliance policies that aim to promote the principle of integrity and implement it on an operating level within the Group's activities, and day-to-day among its employees and suppliers. These policies are set out in a number of documents, primarily the Code of Ethics, which details the main founding and universal principles that apply to all Kering employees at all houses and in all countries. The key principles are then detailed and implemented within specific policies and procedures that can address particular local requirements.

i. Anti-Corruption Policy

The anti-corruption policy, which was updated in 2019, identifies prohibited behavior and sets out guidelines enabling employees to detect cases of corruption and report them to management.

The anti-corruption compliance program in place within Kering and its houses meets the requirements of international standards, and more particularly the eight pillars required under Article 17 of the Sapin II law. The Group Chief Compliance Officer attends at least one meeting of the Audit Committee each year to report to its members on the status of the compliance program and its implementation. The Audit Committee ensures that compliance risks are sufficiently mitigated and that the Compliance Officers have the appropriate resources. The Chairman and Chief Executive Officer and the Deputy CEO and Chief Operating Officer also meet regularly with the Group Chief Compliance Officer.

ii. Anti-money Laundering Policy

In 2021, Kering adopted and implemented a Group Policy (the "AML Policy") to reduce money-laundering risks and strengthen its controls in this area. The latest update of this policy was issued in June 2024, and it defines rules for carrying out checks relating to the houses' selling activities, online and in store "for certain transactions considered at-risk".

iii. Sanctions Policy

In line with its commitments, the Group seeks to act in full compliance with the laws and regulations applicable to it, including those regarding economic sanctions and export controls, which have been significantly reinforced by certain jurisdictions because of the armed conflict between Russia and Ukraine. To prevent non-compliance risks, a specific Sanctions Policy was adopted and deployed by the Group in 2016, which is updated as necessary or whenever sanctions regulations are revised.

iv. Human Rights Policy

Kering's Human Rights Policy covers all of its operations and supply chain, and brings together its commitments to respect human rights as set out in its Code of Ethics for Kering employees, those working in its supply chain (employees of business partners, suppliers and subcontractors) and local communities.

4.1.3 Actions relating to the promotion and observance of ethics rules and whistleblower protection

4.1.3.1 Actions relating to the promotion of ethics and observance of compliance rules, internally and externally

Training program

Based on the regularly updated findings of the risk mapping exercise carried out in accordance with the Sapin II law, an annual awareness and training program has been set up under the leadership of the Compliance department.

Targeted training is provided for jobs most exposed to corruption and influence-peddling risks as identified in the risk map, namely teams in charge of Real estate, Institutional relations, Human resources, and Purchasing. In 2024, Kering's Compliance department provided in-person training for more than 3,374 employees worldwide on the Group's Anti-Corruption Policy (in addition to the annual e-learning program for all Group employees).

Training on the application of the AML policy is provided by the Compliance department throughout the year, with 1,900 employees worldwide trained in 2024.

In addition, each employee is reminded by the managing body every year of the imperative need for business conduct to be honest, ethical and transparent. During the annual Ethics and Compliance e-learning program introduced by François-Henri Pinault and conveyed by members of the Executive Committee and the Chairs and CEOs of the houses, each employee was shown practical case studies relevant to their business sector and reminded of what is expected of them in terms of compliance, including prevention of corruption as well as human rights and business ethics. This e-learning course was taken by 98% of employees in 2024. Members of the Executive Committee and Chairs and CEOs of the houses took the e-learning course in 2024.

4.1.3.2 Actions relating to whistleblower protection

As part of the annual Ethics and Compliance e-learning program (see above), all Group employees are reminded of how to access Kering's whistleblowing system, as well as the protections given to whistleblowers.

Since 2020, Kering has undertaken an extensive communication campaign targeted at the employees of its direct suppliers about its whistleblowing mechanism. The campaign which has been translated into 15 languages takes two forms: (i) a poster displayed in relevant locations at supplier and service provider sites, to maximize visibility (cafeteria, locker rooms, site entrance, etc.) and (ii) a flyer to be distributed directly to employees, reminding them how to access the system and the protections provided.

Anti-corruption training for white-collar employees by region [1]	2024 Number of employees	2024 Coverage, %
EMEA	1,561	92
APAC	488	97
Americas	751	92

1) White-collar employees who have completed the training at least once during 2022-2024

Auszug aus den Application Requirements (ARs):

Angabepflicht G1-3 – Verhinderung und Aufdeckung von Korruption und Bestechung

AR 4. „Risikobehaftete Funktionen" sind Funktionen, bei denen aufgrund ihrer Aufgaben und Verantwortlichkeiten davon auszugehen ist, dass ein ***Korruption***s- und ***Bestechung***srisiko besteht.

-> Tabelle kann genutzt werden, muss sie aber nicht

AR 7. Das Unternehmen kann eine Analyse seiner Schulungsmaßnahmen vorlegen, z. B. nach Schulungsregionen oder **Mitarbeiter**kategorien, wenn seine Programme sich aufgrund solcher Faktoren erheblich voneinander unterscheiden und solche Informationen für die Nutzer nützlich wären.

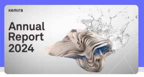
AR 8. Das Unternehmen kann die erforderlichen Informationen über Schulungen unter Verwendung der folgenden Tabelle vorlegen:

Schulung zur Korruptions- und Bestechungsbekämpfung – Beispiel

Im Geschäftsjahr 20XY führte ABC Schulungen für seine eigenen risikobehafteten Arbeitskräfte in Bezug auf seine Konzepte durch (siehe Anmerkung x). Für Personen mit risikobehafteten Funktionen ist die Schulung obligatorisch, aber ABC bietet auch freiwillige Schulungen für andere eigene Arbeitskräfte an. Einzelheiten zu den Schulungen im Laufe des Jahres:

	Risikobehaftete Funktionen	Führungskräfte	Organe (*)	Sonstige eigene Arbeitskräfte
Abdeckung durch Schulungen				
Insgesamt	20 000	200	16	70 000
Geschulte Personen insgesamt	19 500	150	8	5 000
Schulungsmethode und Dauer				
Präsenzschulungen	5 Stunden			
Computerbasierte Schulungen	1 Stunde	2 Stunden	1 Stunde	
Freiwillige computerbasierte Schulungen				1 Stunde
Häufigkeit				
Wie häufig sind Schulungen erforderlich?	Jährlich	Jährlich	Zweimal jährlich	-
Behandelte Themen				
Definition von Korruption	X	X	X	X
Konzepte	X	X	X	X
Verfahren in Bezug auf *Verdächtigung/Aufdeckung*	X	X		
usw.	X			

(*) Verwaltungs-, Leitungs- und Aufsichtsorgane.



✓ = im Beispielbericht markiert

schwarz = verpflichtend | hell + (v) = freiwillig | *hell + kursiv = konditional (d.h. nur wenn auf das Unternehmen zutreffend)*

G1-4) Fälle von Korruption und Bestechung

G1.MDR-T (T = Targets) & G1-4) Fälle von Korruption und Bestechung

G1.MDR-T: Mindest-angaben zu Zielen

der Vollständigkeit halber von Tanso ergänzt

- G1.MDR-T_01: Beziehung zu Konzept/Strategie
- ✓ G1.MDR-T_02: Ziel (messbar)
- *G1.MDR-T_03: Art des Ziels*
- ✓ G1.MDR-T_04/05/06/07: Anwendungsbereichs / Ausgangswert / Basisjahr / Zeitraum
- *G1.MDR-T_08: Angabe von Meilensteinen oder Zwischenzielen*
- G1.MDR-T_09/10: Verwendete Methoden & wesentlichen Annahmen / Wissenschaftliche Basis
- G1.MDR-T_11: Stakeholder-Einbeziehung bei Zielsetzung (ob und wie)
- G1.MDR-T_12/13: Zieländerungen / Leistung im Verhältnis zum offengelegten Ziel
- *G1.MDR-T_14/15 (v): Zeitrahmen bis Zielsetzung / Begründung für fehlende Ziele*
- *G1.MDR-T_16: Wirksamkeit in Bezug auf wesentliche Nachhaltigkeitsthemen*
- *G1.MDR-T_17: Prozesse zur Überwachung der Wirksamkeit von Maßnahmen/Konzepten*
- *G1.MDR-T_18/19: Ambitionsniveau & Indikatoren / Basisjahr zur Fortschrittsbewertung*

14 & 15 in EFRAG Update ergänzt (Dez 24)

G1-4: Fälle von Korruption und Bestechung

- ✓ G1-4_01: Verurteilungsanzahl wegen Antikorruptions- & Antibestechungsverstöße
- ✓ G1-4_02: Bußgeldhöhe bei Korruptions- & Bestechungsverstößen
- G1-4_03: Maßnahmen gegen Korruption und Bestechung
- G1-4_04 (v): Anzahl bestätigter Fälle von Korruption oder Bestechung
- G1-4_05 (v): Art bestätigter Korruptions- oder Bestechungsvorfälle
- G1-4_06 (v): Anzahl bestätigter Fälle - eigene Belegschaft Entlassung oder Disziplinarverfahren
- G1-4_07 (v): Anzahl bestätigter Fälle – Geschäftspartnern Vertragsbeendigung
- G1-4_08 (v): Gerichtsverfahren, einschließlich Verfahrensausgang

G1-4_03 verwies ursprünglich auf Schulungstabelle, diese gehört jedoch zu G1-3

4.1.4 Targets and performance indicators

02 Kering has set itself the target of reminding more than 90% of its employees 04 about the mechanism each year. 07

Bezogen auf Hinweis-geberschutzkonzept

Was zählt als Verurteilung?

Verurteilung = jede strafrechtliche Erstentscheidung eines Gerichts mit Eintrag ins Strafregister eines EU-Mitgliedstaats (auch bei offener Berufung)

EFRAG FAQ ID 417

Answer

ESRS G1 uses the definition of 'convictions' derived from European Law. Based on EU Law and on the European Criminal Records Information System (ECRIS), the term conviction is defined as 'any final decision of a criminal court against a natural person in respect of a criminal offence, to the extent that the decision is entered in the criminal records of the convicting Member State'.

Therefore, the disclosure requirement applies to the number of convictions that fulfil the definition of a final decision of a criminal court. This is understood in the general sense of the term, i.e., that of the court of the first instance. This approach has the advantage of including all the convictions in the reporting while awaiting the outcome of a possible appeal. The reporting undertaking may provide additional information if an appeal is considered, has been lodged or was successful as this would be relevant information to users.

4.1.4.1 Confirmed corruption incidents

01 Kering was not subject to any convictions or fines for corruption in 2024. 02 In the event of a confirmed instance of corruption, any breach of the Group's anti-corruption procedures would result in disciplinary measures and appropriate remedial action.

4.1.4.2 Key figures on reports to the ethics and conformity Committes

The Kering's Ethics and Compliance Committees (Group and Europe, APAC and Americas) received 116 reports in 2024, 98 were deemed to meet the legal criteria for whistleblowing alerts. Of those 98 alerts, 93 were from Group employees and 74% had been investigated or were still under investigation as of December 31, 2024, and 18 violations were identified.

Of these 98 alerts, 76% were received by the Committees by email and 24% through the Group's ethics hotline. 41% were submitted anonymously.

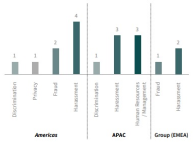
Following investigations, if a violation is identified, corrective or remediation measures are taken, such as training, warnings, dismissals or updating of the policy. For example, after discriminatory comments in an email were established, the manager responsible was given a warning.

Each year, as part of the Group Chief Compliance Officer's annual reporting, various figures are shared with members of the Board of Directors' Audit Committee as well as the Chairman and Chief Executive Officer and the Deputy CEO and Chief Operating Officer.

Breakdown of alerts by category

Breakdown of alerts by region

Breakdown of the 18 identified violations of the Code of Ethics by region and category



Quellen: Kering 2024 Universal Registration Document, S. 260; Kemira Annual Report 2024, S. 156

✓ = im Beispielbericht markiert

schwarz = verpflichtend | hell + (v) = freiwillig | *hell + kursiv = konditional (d.h. nur wenn auf das Unternehmen zutreffend)*

G1-5) Politische Einflussnahme & G1-6) Zahlungspraktiken

G1-5) Politische Einflussnahme und Lobbytätigkeiten & G1-6) Zahlungspraktiken

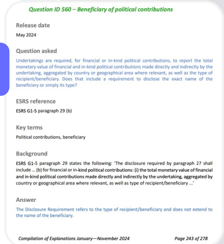
G1-5: Politische Einflussnahmen und Lobby-tätigkeiten

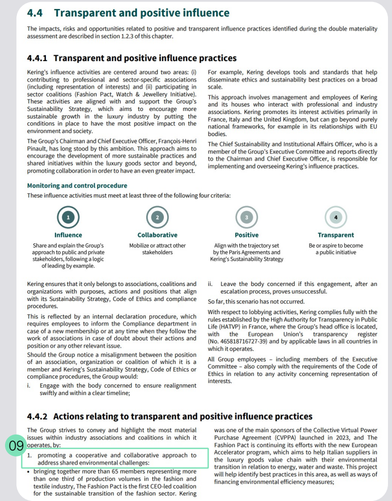
- *G1-5_01: Verantwortliche für Überwachung politische Einflussnahme und Lobbying*
- ✓ G1-5_02: Angaben zu finanziellen oder sachbezogenen politischen Zuwendungen
- ✓ G1-5_03: Geleistete finanzielle politische Zuwendungen
- G1-5_04 (v): Höhe interner und externer Ausgaben für Lobbying
- G1-5_05 (v): Höhe der Mitgliedsbeiträge an Lobbyverbände
- ✓ G1-5_06: Politische Zuwendungen als Sachspenden — Art (nicht Name) des Empfängers muss offengelegt werden
- *G1-5_07: Methodik zur Schätzung des monetären Wertes von Sachspenden*
- *G1-5_08: Finanzielle und sachbezogene politische Beiträge [Tabelle]*
- ✓ G1-5_09: Hauptthemen des Lobbyings und Unternehmensposition
- *G1-5_10: Registrierung im EU-Transparenzregister oder gleichwertiges nationales Register*
- G1-5_11: Leitungsorganmitglieder mit Ex-Behördenhintergrund (letzten 2 Jahre)
- G1-5_12 (v): Gesetzlich verpflichtende Mitgliedschaft in Industrie- oder Handelskammer

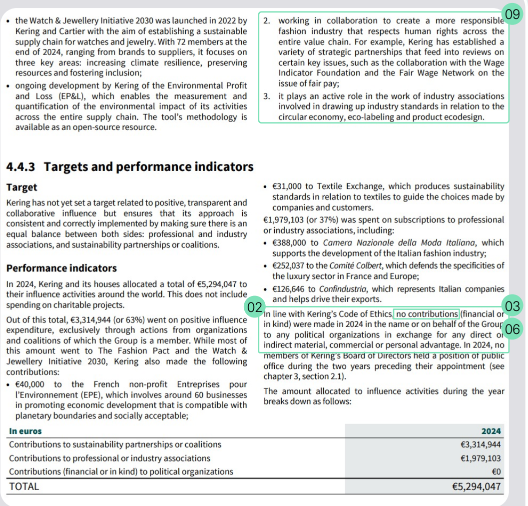
G1-6: Zahlungs-praktiken

- ✓ G1-6_01: Durchschnittliche Tagesanzahl bis zur Rechnungsbegleichung
- G1-6_02: Standardzahlungsfristen (in Tagen) nach Lieferantengruppe
- ✓ G1-6_03: Prozentsatz fristgerecht erfolgter Zahlungen
- G1-6_04: Anzahl laufender Gerichtsverfahren wegen verspäteter Zahlungen
- G1-6_05: Kontextueller Informationen zu den Zahlungspraktiken des Unternehmens

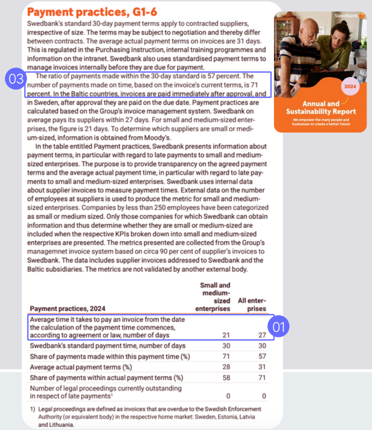
Zahlungspraktiken bezogen auf alle Zulieferer







In euros	2024
Contributions to sustainability partnerships or coalitions	€3,314,944
Contributions to professional or industry associations	€1,979,103
Contributions (financial or in kind) to political organizations	€0
TOTAL	€5,294,047



Indirekte politische Zuwendung = Parteibezogene Unterstützung z.B. über Verbände oder Berufsverbände, die mit Parteien oder politische Anliegen verknüpft sind.

Bsp. Mitgliedsbeiträge zu Verbänden:
Stellt ein Unternehmen einem Verband finanzielle Mittel, bspw. in Form von Mitgliedsbeiträgen, zur Verfügung - und dieser Verband leistet damit politische Arbeit (z.B., Stellungnahme zu Gesetzgebungsverfahren oder direkten Kontakt zu politischen Entscheidungsträgern) kann dieser Beitrag als indirekte politische Zuwendung gelten.

Quellen: Kering 2024 Universal Registration Document, S. 264-265; Swedbank Annual Sustainability Report 2024, S. 134

✓ = im Beispielbericht markiert

Agenda

Inhalte dieser Folge

Aufbau ESRS E5: Kreislaufwirtschaft

E5 hat keine extra GOV oder SBM Datenpunkte

Steuerung von Auswirkungen, Risiken und Chancen

E5.IRO-1

Verfahren zur Ermittlung und Bewertung der wesentlichen IROS im Zusammenhang mit Ressourcennutzung und Kreislaufwirtschaft

E5-1

Konzepte im Zusammenhang mit Ressourcennutzung und Kreislaufwirtschaft

E5-2

Maßnahmen und Mittel im Zusammenhang mit Ressourcennutzung und Kreislaufwirtschaft

Ziele

E5-3

Ziele im Zusammenhang mit Ressourcennutzung und Kreislaufwirtschaft

Kennzahlen (Metriken)

E5-4

Ressourcenzuflüsse

E5-5

Ressourcenabflüsse

E5-6

Erwartete finanzielle Effekte durch IROs im Zusammenhang mit Ressourcennutzung und Kreislaufwirtschaft

= ab dem ersten Jahr berichtspflichtig[2]

Datenpunkte sind in sogenannte Angabeplichten (DRs[1]) gegliedert

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type
E5.IRO-1_01	E5	E5.IRO-1	11a	AR 1 - AR 7	Disclosure of whether the undertaking has screened its assets and activities in order to identify actual and potential impacts, risks and opportu	narrative
E5.IRO-1_02	E5	E5.IRO-1	11 b		Disclosure of whether and how the undertaking has conducted consultations (resource and circular economy)	narrative
E5.MDR-P_01-06	E5	E5-1	14		Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-P]	MDR-P
E5-1_01	E5	E5-1	15a		Disclosure of whether and how policy addresses transitioning away from use of virgin resources, including relative increases in use of secondary	narrative
E5-1_02	E5	E5-1	15b		Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources	narrative
E5-1_03	E5	E5-1	AR 9 a		Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery, disposal)	narrative
E5-1_04	E5	E5-1	AR 9 b		Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste treatment strategies	narrative
E5.MDR-P_07-08	ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
E5.MDR-A_01-12	E5	E5-2	19		Actions and resources in relation to resource use and circular economy [see ESRS 2 MDR-A]	MDR-A
E5-2_01	E5	E5-2	20 a		Description of higher levels of resource efficiency in use of technical and biological materials and water	narrative
E5-2_02	E5	E5-2	20b		Description of higher rates of use of secondary raw materials	narrative
E5-2_03	E5	E5-2	20c		Description of application of circular design	narrative
E5-2_04	E5	E5-2	20d		Description of application of circular business practices	narrative
E5-2_05	E5	E5-2	20e	AR 13	Description of actions taken to prevent waste generation in the undertaking's upstream and downstram value chain	narrative
E5-2_06	E5	E5-2	20f		Description of Optimistation of waste management	narrative
E5-2_07	E5	E5-2	AR 11		Information about collective action on development of collaborations or initiatives increasing circularity of products and materials	narrative
E5-2_08	E5	E5-2	AR 12 a		Description of contribution to circular economy	narrative
E5-2_09	E5	E5-2	AR 12 b		Description of other stakeholders involved in collective action (resource use and circular economy)	narrative
E5-2_10	E5	E5-2	AR 12 c		Description of organisation of project (resource use and circular economy)	narrative
E5.MDR-A_13-14	ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	
E5.MDR-T_01-13	E5	E5-3	23		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T
E5-3_01	E5	E5-3	24	AR 16	Disclosure of how target relates to resources (resource use and circular economy)	narrative
E5-3_02	E5	E5-3	24 a		Disclosure of how target relates to increase of circular design	narrative
E5-3_03	E5	E5-3	24 b		Disclosure of how target relates to increase of circular material use rate	narrative
E5-3_04	E5	E5-3	24 c	AR 17	Disclosure of how target relates to minimisation of primary raw material	narrative
E5-3_05	E5	E5-3	24 d		Disclosure of how target relates to reversal of depletion of stock of renewable resources	narrative
E5-3_06	E5	E5-3	24 e		Target relates to waste management	semi-narrative
E5-3_07	E5	E5-3	24 e		Disclosure of how target relates to waste management	narrative
E5-3_08	E5	E5-3	24 f	AR 18	Disclosure of how target relates to other matters related to resource use or circular economy	narrative
E5-3_09	E5	E5-3	25		Layer in waste hierarchy to which target relates	semi-narrative
E5-3_10	E5	E5-3	26 a	AR 14	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy)	narrative
E5-3_11	E5	E5-3	26 b	AR 14	Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)	narrative
E5-3_12	E5	E5-3	26 c	AR 14	Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular economy)	narrative
E5-3_13	E5	E5-3	27	AR 20	The targets being set and presented are mandatory (required by legislation)	semi-narrative
E5.MDR-T_14-19	ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	

Die Datenpunkte von E5-6 müssen erst im zweiten verpflichtenden Berichtsjahr angegeben werden (phase-in)

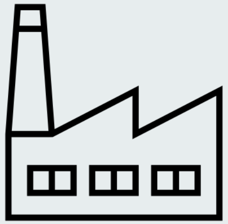
1) Disclosure Requirements | 2) nicht markierte Angabepflichten fallen unter die Übergangsregelung für alle Unternehmen und sind im 1. verpflichtenden Jahr nicht berichtspflichtig

Definitionen von Ressourcenzufluss und –abfluss

Ressourcenabflüsse sollten für jedes Unternehmen, das ein Produkt herstellt und/oder ein Produkt auf den Markt bringt, wesentlich sein

Ressourcenzufluss

= Ressourcen, die in die Betriebsstätten des Unternehmens <u>gelangen</u>



Ressourcenabfluss

= Ressourcen, die in die Betriebsstätten des Unternehmens <u>verlassen</u>

Produkte & Dienstleistungen
= Ressourcen, die das Unternehmen auf den Markt bringt

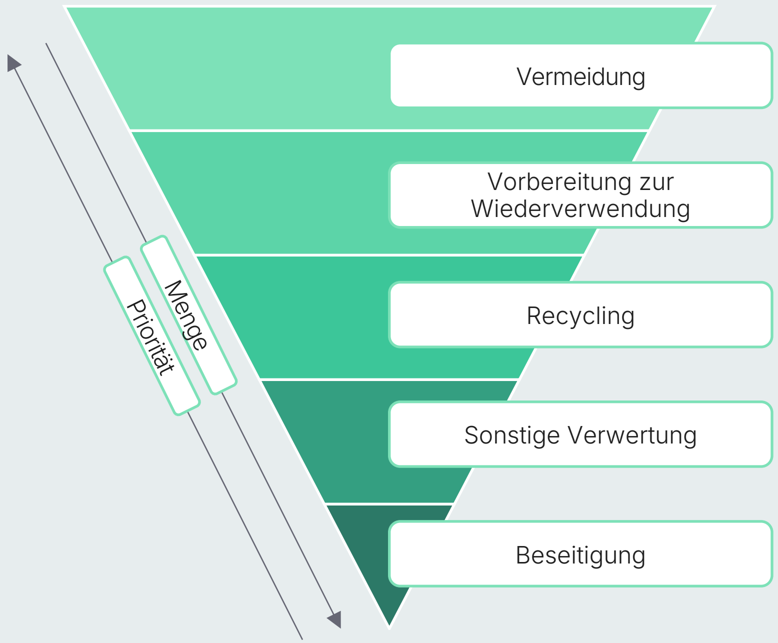
Abfälle
= Abfallprodukte, die recycelt oder entsorgt werden

Quellen: Ramboll, 2024; Artikel 4 Absatz 1 der EU-Abfallrahmenrichtlinie 2008/98/EG

Abfallhierarchie und Definitionen von Abfallkategorien

Abfall = „jeden Stoff oder Gegenstand, dessen sich sein Besitzer entledigt, entledigen will oder entledigen muss“ (Art. 3 (1) Abfallrahmenrichtlinie, 2008)

Abfallhierarchie



Abfallkategorien

Wiederverwendeter Abfall

- Prüfen, Reinigen oder Reparieren zur Wiederverwendung ohne weitere Verarbeitung
- Ohne Recycling oder neue Verarbeitung

Recycelter Abfall

- Jegliche Wiederaufbereitung zu neuen Produkten, Materialien oder Stoffen
- Energetische Verwertung und die Aufbereitung zu Brennstoffen ausgeschlossen

Sonstige Verwertung

- Nutzung zur Substitution von anderen Materialien
- Inkl. Müllverbrennung mit Energie-rückgewinnung[1]

Entsorgter Abfall

- Abfälle, die nicht verwertet werden
- z.B. Entsorgung auf Mülldeponien oder Müllverbrennung ohne Energierückgewinnung

Quellen: EU-Abfallrahmenrichtlinie 2008/98/EG

1) Hauptverwendung als Brennstoff oder als anderes Mittel der Energieerzeugung

E5.IRO-1) IRO-Ermittlung & E5-1) Konzepte

E5.IRO-1) Auswirkungen, Chancen und Risiken (IROs) & E5-1 und E5.MDR-P (P = Policies)

E5.IRO-1: Verfahren zur Ermittlung der IROs

- E5.IRO-1_01: Prüfung der eigenen Aktivitäten sowie die Wertschöpfungskette auf wesentliche IROs, einschließlich Methoden & Annahmen
- E5.IR-1_02: Durchgeführte Konsultationen und Art der Konsultationen

E5-1: Konzepte Ressourcennutzung und Kreislaufwirtschaft

- E5-1_01: Konzept zum Umstieg von primären zu sekundären (recycelten) Ressourcen
- E5-1_02: Konzept zu nachhaltiger Beschaffung und Nutzung erneuerbarer Ressourcen
- E5-1_03 (v): Konzept zur Abfallhierarchie (Vermeidung, Wiederverwendung, etc.)
- E5-1_04 (v): Konzept betont Abfallvermeidung/-verminderung statt Entsorgung

E5.MDR-P: Mindestangaben zu Konzepten

- E5.MDR-P_01 & 02: Beschreibung der wesentlichen Inhalte & Umfang der Konzepte
- E5.MDR-P_03: Höchste Verantwortung für Umsetzung der Konzepte
- *E5.MDR-P_04: Einhaltung von Drittanbieter-Standards oder –Initiativen durch Konzepte*
- *E5.MDR-P_05: Berücksichtigung der Interessen wichtiger Stakeholder in Konzepten*
- *E5.MDR-P_06: Bereitstellung der Konzepte für betroffene Stakeholder & Mitwirkende*
- *E5.MDR-P_07 & 08 (v): Gründe für Nichtvorliegen & Zeitrahmen bis Einführung*

07 & 08 in EFRAG Update ergänzt (Dez 24)

ESRS 2 IRO-1

Disclosures on the materiality assessment process
Jungheinrich regularly identifies and assesses the materi[al] impacts, risks and opportunities arising along the entire value chain and updates the materiality assessment annually. This process is coordinated with Group-wide risk management and considers ESG aspects.

With regard to the circular economy, the analysis focusses on the materials used, their use in the company and the products and services that leave the company. The entire product life cycle is considered when assessing the impacts. Here, there is a particular focus on the lifespan, energy consumption, substance prohibitions and restrictions, dismantling capacity, recyclability and packaging of products. All business activities are also taken into consideration, including the purchase of goods, production and refurbishment processes and the sale of in-house products and merchandise. The repair and maintenance of products used by customers are also considered. The environmental impacts resulting from the use of the relevant property, plant and equipment for business activities, such as buildings and machinery, are included in the assessment. Types and volumes of waste generated by business activities are also considered.

Resource inflows, including resource utilisation, and resource outflows related to products and services

Policy
In the reporting year 2024, Jungheinrich began developing a Group-wide circular economy strategy after conducting the materiality assessment with the aim of both further developing the circular economy in a targeted manner and complying with reporting requirements. Due to the ambition to develop a circular economy strategy for the entire Group and the need for coordination that this requires, the circular economy strategy will not be completed until the 2025 reporting year. In addition, Jungheinrich was simultaneously developing Strategy 2030+, the contents of which were developed in parallel and provide guidance for the circular economy strategy. As the circular economy is part of the sustainability field of action for Strategy 2025+, individual measures to promote the circular economy have already been implemented. The need for a Group-wide circular economy strategy had already become clear by the end of 2023. This was then reinforced in early 2024 when identifying materiality for CSRD reporting, resulting in the launch of a project to develop the circular economy strategy in August 2024. The strategy will be governed by the legal requirements and scientific recommendations. It will be based on a holistic definition of the circular economy along the entire value chain. The aim of the strategy is to reduce the use of resources along the value chain and to promote the use of sustainable raw materials. This includes both renewable and secondary raw materials. In addition, the value of products, materials and resources is to be maintained throughout their life cycle, their efficient use is to be promoted and waste and environmental pollution are to be minimised in all phases of their life cycle.

To develop its circular economy strategy, Jungheinrich draws on existing external frameworks that define the principles of the circular economy and serve to operationalise all activities along the value chain and to identify targeted measures. The strategy is designed to take into account the materials used, product design, maintenance in connection with the use of the products, refurbishment at the end of a usage phase and the disposal of the products at their end of life, as well as the associated transport, across the group.

RESOURCE INFLOWS AND RESOURCE USE

Qualitative objective
- Maintaining the current use of reused materials in refurbished material handling equipment

RESOURCE OUTFLOWS

Qualitative objective
- Maintaining the current recyclable proportion in products and their packaging

The analysis of resource inflows covers all the important products and materials used both in the company's own operations and along the value chain to manufacture products. Steel is the most important material in manufacturing. Material handling equipment is made primarily of steel components and other components that contain steel. In addition to steel, complex electronic components and various plastics are an important resource inflow. Stacker cranes also consist largely of steel. Even warehouse equipment that Jungheinrich does not manufacture itself is made almost entirely from steel. Property, plant and equipment in the company's own operations and in the upstream value chain, as well as water use, were not considered relevant for resource inflows in the materiality assessment and were therefore excluded. Jungheinrich defines the key products in the context of the circular economy as the best-selling material handling equipment series. These products are developed in accordance with the Group's internal guidelines for environmentally friendly and recyclable product design. Compliance with and the evaluation of the central principles of the circular economy are documented by an environmental impact assessment and are firmly anchored in the product development process. The evaluation employs the criteria of product lifespan, energy consumption, disassembly capability, reusability, material recycling and packaging. In addition, compliance with substance prohibitions and restrictions is monitored.

The planned Group-wide circular economy strategy is to cover all business areas along the entire life cycle of the products, including the value chain. The aim is to align the strategy with decarbonisation measures in order to use the circular economy as an important lever for reducing greenhouse gas emissions. In addition, reporting structures are being implemented to monitor the achievement of the circular economy targets.

In the first step of developing the circular economy strategy, regulatory requirements, standards and scientific studies on which the principles of the circular economy are based were taken into account. Jungheinrich has identified key internal stakeholders and involved them in the development process from the outset. To determine the status quo of the circular economy in the company, interviews were conducted with departments such as production, development, purchasing, product management, and marketing and sales. The results of this survey serve as a basis for defining objectives and measures that are consistent with and complement existing programmes and initiatives. The Board of Management has overall responsibility for implementing the circular economy strategy and monitors all strategic decisions and guidelines. The strategy will be communicated transparently to all relevant stakeholders, including those involved in its implementation. Regular information flows ensure that progress can be tracked. An implementation policy will ensure that the necessary resources are provided for the implementation.

Quelle: Jungheinrich Annual Report 2024, S. 42, 62-63

✓ = im Beispielbericht markiert

E5-2) Maßnahmen

E5-2) Maßnahmen, inkl. MDR-A (A = Actions)

E5-2: Maßnahmen Ressourcennutzung & Kreislaufwirtschaft

- E5-2_01 (v): Ressourceneffizienz bei technischen und biologischen Materialien & Wasser
- E5-2_02 (v): Höherer Einsatzquoten von Sekundärrohstoffen (Recyclingmaterial)
- ✓ E5-2_03 (v): Anwendung kreislauforientiertes Design
- E5-2_04 (v): Anwendung kreislauforientierter Geschäftsmodelle und -praktiken
- E5-2_05 (v): Maßnahmen zur Abfallvermeidung in der vor- und nachgelagerten Wertschöpfungskette
- E5-2_06 (v): Optimierung des Abfallmanagements
- ✓ E5-2_07 (v): Gemeinsame Initiativen zur Förderung der Produkt- & Materialzirkularität
- ✓ E5-2_08 (v): Beitrags zur Kreislaufwirtschaft
- E5-2_09 (v): Beteiligte Stakeholder bei gemeinsamen Initiativen
- E5-2_10 (v): Projektorganisation im Ressourcenthema

E5.MDR-A: Mindestangabepflicht zu Maßnahmen

- ✓ *E5MDR-A_01, 02 & 03: Zentrale Maßnahme & Anwendungsbereich & geplanter Zeithorizont*
- *E5.MDR-A_04: Beschreibung und Ergebnisse zur Unterstützung Betroffener (Auswirkungen)*
- *E5.MDR-A_05: Informationen zum Fortschritt von Maßnahmen aus früheren Berichten*
- *E5.MDR-A_06 & 07: Art der Ressourcen & Bezug zu Beträgen in Finanzberichten*
- *E5.MDR-A_08 (v): Finanzielle Ressourcen nach Zeithorizont und Ressourcenart*
- *E5.MDR-A_09/10 & 11/12: Aktuelle & zukünftige dem Aktionsplan zugewiesene CapEx / OpEx*
- *E5.MDR-A_13 & 14: Gründe für fehlende Maßnahmen & ggf. Zeitplan bis zur Einführung*

13 & 14 in EFRAG Update ergänzt (Dez 24)

Actions and resources

Jungheinrich has implemented various measures to increase resource efficiency and reduce resource outflows. These measures are to be further developed and combined in the future as part of a comprehensive circular economy strategy. As part of the development of the strategy, a catalogue of measures is being drawn up that contains all the main steps for promoting the circular economy. In the past reporting year, existing measures to promote the circular economy were continued:

01
- Implementing the guidelines on environmentally friendly product design
- Establishing reusable packaging systems with suppliers to reduce packaging waste from resource inflows
- Looking into alternative, recyclable materials
- Repair and maintenance of products by the Jungheinrich after-sales services
- Refurbishment of used equipment in refurbishment plants and workshops
- Refurbishment of used batteries for reuse in a used device

In addition, there are plans to employ used batteries in battery storage systems and to introduce recycling processes to recover lithium.

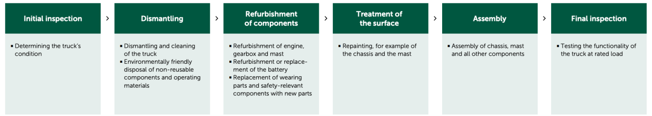
03 In the product development process, the principles of the circular economy are integrated into the design of new trucks through eco design criteria based on the guidelines for environmentally friendly construction. The environmental compatibility assessment of products makes it possible to evaluate their potential for energy and resource efficiency from the outset. Defined milestones in the product development process ensure that the various eco design criteria are recorded, evaluated and implemented. Aspects of both resource efficiency and performance are taken into account. 07 The existing eco design requirements are to be further developed in collaboration with stakeholders as part of the development of the circular economy strategy and in the context of the new Ecodesign Regulation.

As part of the environmental compatibility test, the packaging of Jungheinrich products is also evaluated in terms of its circularity. The electricity required for production processes has already been fully converted to renewable energy sources as part of the company's efforts to reduce emissions. Individual component packaging is already part of a multiple-use system in place with suppliers. The production materials required for the products are currently being analysed in terms of their sustainability on a case-by-case basis. The circular economy strategy will include further improving circularity by using alternative materials and components. This is to ensure the longevity of the products and the adequate and efficient use of resources right from the product development stage.

An important part of the circular economy at Jungheinrich is the maintenance of all products during use, both for material handling equipment and for stacker cranes and mobile robots, which extends the product lifetime. Since 2006, the refurbishment of material handling equipment has been carried out by the refurbishment plant in Dresden (Germany) and, since 2022, by a second plant in Ploiești (Romania). 08 Both the maintenance of the products and the raw material- and energy-saving refurbishment of the material handling equipment serve to extend the product life cycle, intensify the use of resources and minimise the use of new parts. The refurbishment in the plants takes place in a six-stage process.

In addition, Jungheinrich carries out less extensive refurbishment work in its local workshops. The refurbishment processes in place there are based on those employed at the refurbishment plants. Due to increasing demand and higher flexibility requirements, refurbishment is also carried out by a Slovenian joint venturer.

Refurbishment process for used trucks



As part of the further development of lithium-ion technology, Jungheinrich is developing a process for assessing the residual capacity of returned batteries in order to extend their lifespan and identify alternative uses. In the future, alternative uses may include the use of batteries with limited capacity in stationary energy storage systems, among other things.

An external recycling process, specially developed for the cell technology of Jungheinrich batteries, is to be tested from 2025 onwards and will help to achieve a recycling rate of up to 95 per cent.

03 All the measures described are ongoing measures that were initiated independently of a circular economy strategy.

Targets and timeframes for new measures are being defined in order to have a positive impact on the identified material impacts in relation to the circular economy. The progress of the key activities is documented annually in the sustainability statement. No statement can be made regarding the resources required to implement the strategy until the strategy has been finalised.

Quelle: Jungheinrich Annual Report 2024, S. 42, 62-63

✓ = im Beispielbericht markiert

schwarz = verpflichtend | hell + (v) = freiwillig | *hell + kursiv = konditional (d.h. nur wenn auf das Unternehmen zutreffend)*

E5-3) Ziele zu Kreislaufwirtschaft & Ressourcennutzung

E5-3) Ziele, inkl. MDR-T (T = Targets)

E5-3: Ziele zu Ressourcen-nutzung & Kreislauf-wirtschaft

- E5-3_01: Zusammenhang des Ziels mit Konzept
- E5-3_02: Förderung des kreislauforientierten Produktdesigns durch das Ziel
- E5-3_03: Erhöhte Nutzung kreislauforientierter Materialien durch das Ziel
- E5-3_04: Reduktion der Primärrohstoffen durch das Ziel
- ✓ E5-3_05: Wirkung gegen den Rückgang erneuerbarer Ressourcenbestände
- E5-3_06/07/08: Bezug auf Abfallmanagement / -vermeidung, -verwertung o. -entsorgung / andere Themen
- E5-3_09: Im Ziel adressierte Stufe(n) der Abfallhierarchie
- E5-3_10 (v): Ermittelter ökologischer Belastungsgrenzwert (inkl. verwendeter Methode)
- E5-3_11 (v): Bestimmung unternehmensspezifischer ökologischer Schwellenwert
- E5-3_12 (v): Interne Verantwortungsverteilung Einhaltung ökologischer Schwellenwert
- E5-3_13: Gesetzlich verpflichtende Ziele

E5.MDR-T: Mindest-angabepflicht zu Zielen

- ✓ E5.MDR-T_01: Beziehung zu Konzept/Strategie
- E5.MDR-T_02: Ziel (messbar)
- *E5.MDR-T_03: Art des Ziels*
- ✓ E5.MDR-T_04/05/06/07: Anwendungsbereichs / Ausgangswert / Basisjahr / Zeitraum
- *E5.MDR-T_08: Angabe von Meilensteinen oder Zwischenzielen*
- E5.MDR-T_09/10: Verwendete Methoden & Annahmen / wissenschaftliche Basis
- E5.MDR-T_11: Stakeholder-Einbeziehung bei Zielsetzung (ob und wie)
- E5.MDR-T_12/13: Zieländerungen / Leistung im Verhältnis zum offengelegten Ziel
- *E5.MDR-T_14/15 (v): Zeitrahmen bis Zielsetzung / Begründung für fehlende Ziele*
- *E5.MDR-T_16: Wirksamkeit in Bezug auf wesentliche Nachhaltigkeitsthemen*
- *E5.MDR-T_17: Prozesse zur Überwachung der Wirksamkeit v. Maßnahmen/Konzepten*
- *E5.MDR-T_18/19: Ambitionsniveau & Indikatoren / Basisjahr zur Fortschrittsbewertung*

Quelle: Jungheinrich Annual Report 2024, S. 65-66

14 & 15 in EFRAG Update ergänzt (Dez 24)

Targets and metrics

As part of its sustainability strategy, Jungheinrich has set itself specific and measurable targets for reducing landfill waste:

1. No landfill waste from production processes at German plants by 2025: By 2025, there should be no landfill waste from production processes at any of the German plants. This target has already been met, except for one remaining fraction of waste. All types of waste that were formerly sent to landfill are now being substituted or channelled into other forms of disposal. The residual amount of landfill waste from production processes is 15.1 tonnes. This concerns blasting agent waste contaminated with paint residue from the Dresden refurbishment plant and waste from the Norderstedt plant.
2. 01 Reducing the 04 share of global landfill waste in total waste generation by one-third to 8.5 per cent 07 by 2025: Jungheinrich plans to limit the share of global landfill waste in total waste by a third to 8.5 per cent by 2025. 06 In the base year 2019, the share of landfill waste was 05 12.7 per cent, and has since been reduced to 3.5 per cent. This means that the target was exceeded and achieved one year earlier than planned.
3. No landfill waste in countries with established recycling systems by 2030: By 2030, no landfill waste should be generated in countries with established recycling systems. Work on this objective continues. Initial progress has been made in reducing the share of global landfill waste by 72.2 per cent.

The waste targets apply worldwide to all companies in which Jungheinrich has a majority stake. The targets were developed in close partnership with internal stakeholders in dedicated workshops. The targets are aligned with legal requirements and the waste hierarchy, which prioritises internationally recognised approaches to promoting recycling and reuse in line with the waste framework policy. The waste hierarchy prioritises waste management measures. The best option is waste prevention, followed by reuse, then recycling, then thermal recovery, and finally thermal disposal. The least desirable option is to send waste to the landfill. The targets of Jungheinrich focus on reducing the lowest and least desirable form of disposal. The targets are primarily centred on the company's own activities within organisational units that can be directly influenced. Progress is monitored by continuous monitoring and internal waste statistics.

To measure the achievement of objectives, Jungheinrich records detailed quantitative key figures for various types of waste. Waste is categorised as either hazardous or non-hazardous and presented in both absolute quantities and relative metrics. In addition, the waste streams are categorised according to the recycling and disposal methods:

- Recovered waste: this includes recycling, preparing for reuse and other recovery methods
- Disposed waste: this category includes incineration (with and without energy recovery), landfill and other disposal operations

In addition, specific quantities for certain types of waste, such as plastic, paper and production waste, as well as residual waste, are collected to further increase transparency. Since not all waste data was available in full at the time the report was prepared, in certain cases available actual data was extrapolated to the full year. In addition, certain metrics were calculated on a pro rata basis using comparable companies or company types to ensure a consistent and complete presentation of the waste volumes. In some cases, this process is supported by software solutions. If no software solution is available, the quantities are recorded on the basis of the information on the invoice.

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E5-4) Ressourcenzuflüsse & E5-5) Ressourcenabflüsse

E5-4) Ressourcenabflüsse & E5-5) Ressourcenabflüsse

E5-4: Ressourcen-zuflüsse

- E5-4_01: Informationen zu wesentlichen Materialzuflüssen
- ✓ E5-4_02: Gesamtgewicht Produkte und Materialien im Berichtszeitraum
- E5-4_03: Prozentsatz der eingesetzten biologischen Materialien
- E5-4_04: Absolutes Gewicht: wiederverwendeter/recycelter Komponenten, Zwischenprodukte und Sekundärmaterialien, einschließlich Materialien
- ✓ E5-4_05: Prozentsatz wiederverwendeter/recycelter Komponenten, Zwischenprodukte und Sekundärmaterialien
- E5-4_06: Methodik zur Materialdatenerhebung, inkl. Annahmen
- E5-4_07 (v): Aus Nebenprodukten oder Abfallströmen stammende Materialien
- *E5-4_08: Methodik zu Vermeidung von Doppelzählung, inkl. Annahmen*

E5-5: Ressourcen-abflüsse

- ✓ E5-5_01: Wichtigsten Produkte und Materialien aus dem Produktionsprozess
- ✓ E5-5_02: Erwartete Produktlebensdauer (Haltbarkeit) vs. Branchenschnitt
- ✓ E5-5_03: Reparierbarkeit der Produkte
- E5-5_04/05: Anteil recycelbarer Materialien in den Produkten und Verpackung
- E5-5_06: Methodik zu Ressourcenabflussdaten
- E5-5_07: Gesamtmenge des erzeugten Abfalls
- ✓ E5-5_08: Abfallvermeidung – aufgeschlüsselt nach (nicht-)gefährlich & Behandlungsart
- ✓ E5-5_09: Entsorgter Abfall - aufgeschlüsselt nach (nicht-)gefährlich & Behandlungsart
- ✓ E5-5_10/11: Nicht recycelter Abfall: Absolut und Prozentsatz
- E5-5_12: Offenlegung der Zusammensetzung des Abfalls
- E5-5_13: Relevante Abfallströme im Geschäftssektor bzw. der eigenen Tätigkeiten
- E5-5_14: Offenlegung der im Abfall enthaltenen Materialien
- E5-5_15/16/17: Gesamtmenge gefährlicher/radioaktiver Abfälle u. Berechnungsmethodik
- E5-5_18 (v): Engagements im Abfallmanagement am Ende des Produktlebenszyklus

Gesamtmenge des erzeugten Abfalls
= recycelter Abfall + wiederverwendeter Abfall + sonstige Verwertung + entsorgter Abfall

Berichtspflicht: radioaktive Abfälle von z.B. Analysegeräten

1. Wesentlichkeit des Unterthemas „Abfälle"
2. Wesentlichkeit des Datenpunkts E5-5_16

Quelle: Jungheinrich Annual Report 2024, S. 65-66, 68

Abfallkategorien nach EU-Abfallrahmenrichtlinie 2008/98/EG

Targets and metrics
The setting of measurable targets for resource inflows and resource utilisation as well as resource outflows forms an integral part of the development of the circular economy strategy of Jungheinrich and is expected to be completed by 2025. The effectiveness of the measures taken in relation to resource inflows and resource utilisation is currently being monitored, among other things, by measuring the share of reused materials in refurbished material handling equipment each year. The aim is to maintain this share at least at the current level on an ongoing basis. By refurbishing material handling equipment, the company reduces the use of primary resources both within its own organisation and along the value chain. In order to minimise resource outflows, the current recyclable content of products and their packaging is to be maintained. This strengthens the circular economy by keeping products and materials in circulation for longer.

Involving stakeholders in the planned process of setting quantitative targets and ensuring that all targets are consistent with the strategy is intended to ensure that different perspectives are taken into account and that implementation occurs along the entire value chain. In addition, processes for controlling and monitoring the achievement of targets that continuously evaluate the effectiveness of the circular economy measures must be defined.

Jungheinrich records various metrics to measure the positive impact of promoting the circular economy. The collection of data is reviewed internally by the environmental management system, among other things; external validation does not take place. The most important commodity groups for resource inflows are batteries, warehouse equipment, steel components, logistics services and external services. Jungheinrich uses primary data as well as average and expenditure-based approaches to determine material consumption in the upstream value chain. Average weights for different product variants are used to calculate material requirements. This includes material handling equipment, mobile robots and stacker cranes. In addition, the total weight of the units produced is supplemented by the weight of production waste and auxiliary materials, for example welding gases and solvents. Packaging materials are identified and extrapolated on the basis of representative product analyses. Maintenance materials are documented centrally by after-sales services. In addition to its own products, Jungheinrich also sells third-party products, including warehouse equipment and catalogue items. The materials required for these products are extrapolated based on the available data. When disclosing the metrics, the company pays particular attention to materiality and the specific material used for production and services. Corresponding data is collected on material handling equipment, used trucks, mobile robots, stacker cranes, load-handling equipment, battery chargers and batteries, as well as products manufactured by third parties that Jungheinrich introduces to the market, including maintenance services and operating, factory and office equipment. In the reporting year, a total of 512,988.5 tonnes of material were used, of which 511,787.3 tonnes were technical material. 02

Accordingly, 1,201.2 tonnes of biological material were used, which corresponds to 0.2 per cent of total material used. Jungheinrich only uses biological material in relation to packaging. Jungheinrich defines biological material as material that is both biobased and biodegradable. According to the German Federal Environment Agency, products are considered to be biobased if they are derived at least in part from renewable raw materials. Materials are biodegradable if they can be broken down into more than 90 per cent water, carbon dioxide and biomass within a specified timeframe (see DIN EN 13432). This includes all in-house and third-party production, as well as the associated packaging. In order to reduce the use of packaging materials, selected packaging materials are reused. In addition to Euro pallets that are already in an established cycle, other wooden packaging materials are collected and returned to the suppliers. This is particularly the case with warehouse equipment. If reuse is not possible, the materials are recycled or incinerated for thermal recovery, depending on their composition. Jungheinrich does not have an established certification system in place to ensure the accuracy of the information on the quantity of biological materials used. The information published is based on supplier queries, internal master data and estimates.

The share of secondary materials in the products shows the extent to which recycled materials are used or components are reused through refurbishment. An increase in this share means lower raw material consumption and, at the same 05 time, more efficient resource utilisation. In 2024, the share of secondary material used was 25.4 per cent, which corresponds 04 to a weight of 130,453.5 tonnes. The metric is calculated based on the weight of the secondary material, consisting of the share of recycled steel in new production and the reuse of used components in connection with used trucks and the total weight of all materials used. Secondary material used in the packaging materials was not taken into account when calculating the share of secondary material in the total weight. Steel accounts for a large share of the total material in the products and is therefore a core material. Accordingly, the share of recycled material is calculated on the basis of the information available for specific components, such as counterweights or steel profiles. Due to the complexity of the supply chains, the share of recycling in steel components for which no information was provided by suppliers was assumed to be zero per cent and combined with available data to form a single figure. Used components are only used for refurbishment, not new production. The share of recycled material in the used components is not added to the recycled materials used in new production. In line with the cascading principle, used components are included in the metric as reused material.

The weight information for the products is determined on the basis of assumptions about the series, since individual vehicle configurations vary in weight. The assumed standard weights are used both for calculating the material used in new production and for calculating the reuse rate in refurbishment.

The refurbishment of used trucks helps to reduce resource outflows, as materials are reused or recycled. In the reporting year, trucks were processed in the refurbishment plants with a material reuse rate of 90.5 per cent (2023: 92.0 per cent[1]) and a share of recyclable components of 8.5 per cent (2023: 7.3 per cent). As a result, 99.0 per cent (2023: 99.3 per cent) of the materials used in a truck were recovered and returned to the loop. 39.1 per cent of the packaging material used for material handling equipment was recyclable. In the refurbishment workshops, the trucks were refurbished at a reuse rate of approximately 95 per cent, since the refurbishment processes are less extensive than in the refurbishment plants. A reuse rate of 100 per cent is assumed for used trucks that are sold without refurbishment, as they are reintroduced to the market without the further use of raw materials. In the reporting year, Jungheinrich achieved a reuse rate of 97.6 per cent across all used material handling equipment, which marks a reduction in the consumption of raw materials compared to the production of new material handling equipment. The high rates of reuse have significantly reduced the use of primary materials.

Jungheinrich will continue to expand its data collection and analysis to increase transparency regarding the use of materials, in particular recycled and biological materials, along the value chain.

To further minimise the outflow of resources, the reparability of material handling equipment identified as key products is planned to be 100 per cent. Thanks to continuous improve- 03 ments, products are becoming easier to repair, which also helps to reduce downtime for customers. A systematic evaluation system for reparability is still pending. The introduction of a corresponding system could further promote transparency and the ability to track progress in the field of sustainable product development. By manufacturing durable and recyclable material handling equipment, Jungheinrich enables greater resource efficiency and reduced resource consumption throughout the entire value chain. This can be seen from the fact that it expects its key products to have a lifespan of at 02 least ten years.

E5-3)

The analysis of resource inflows covers all the important products and materials used both in the company's own operations and along the value chain to manufacture products. 01 Steel is the most important material in manufacturing. Material handling equipment is made primarily of steel components and other components that contain steel. In addition to steel, complex electronic components and various plastics are an important resource inflow. Stacker cranes also consist largely of steel. Even warehouse equipment that Jungheinrich does not manufacture itself is made almost entirely from steel. Property, plant and equipment in the company's own operations and in the upstream value chain, as well as water use, were not considered relevant for resource inflows in the materiality assessment and were therefore excluded. Jungheinrich defines the key products in the context of the circular economy as the best-selling material handling equipment series. These products are developed in accordance with the Group's internal guidelines for environmentally friendly and recyclable product design. Compliance with and the evaluation of the central principles of the circular economy are documented by an environmental impact assessment and are firmly anchored in the product development process. The evaluation employs the criteria of product lifespan, energy consumption, disassembly capability, reusability, material recycling and packaging. In addition, compliance with substance prohibitions and restrictions is monitored.

The planned Group-wide circular economy strategy is to cover all business areas along the entire life cycle of the products, including the value chain. The aim is to align the strategy with decarbonisation measures in order to use the circular economy as an important lever for reducing greenhouse gas emissions. In addition, reporting structures are being implemented to monitor the achievement of the circular economy targets.

Waste generation

in tonnes	2024
Total amount of waste generated	**31,323.5**
Total amount of waste diverted from disposals	**25,853.1**
Total amount of hazardous waste recovered	7,303.0
Preparation for reuse	1,507.8
Recycling	5,616.4
Other recovery operations	178.8
Total amount of non-hazardous waste recovered	18,550.2
Preparation for reuse	835.6
Recycling	17,675.8
Other recovery operations	38.9
Total amount of waste for disposals	**5,470.4**
Total amount of hazardous waste disposed of	1,324.1
Incineration	626.0
Landfill	88.7
Other disposal operations	609.4
Total amount of non-hazardous waste disposed of	4,146.3
Incineration	1,040.8
Landfill	1,017.6
Other disposal operations	2,087.9

Table contains rounding differences.

In the reporting year, the total amount of waste was 31,323.5 tonnes, of which 8,627.0 tonnes was hazardous waste. No radioactive waste was generated. Non-recycled waste accounted for 25.6 per cent, 8,031.4 tonnes of the total waste volume.

ID 438

Answer

It depends on materiality whether it is necessary to report radioactive waste.

The Disclosure Requirement of ESRS E5-5 – Resource outflow with the datapoints' total amount of hazardous waste and radioactive waste (paragraph 39) is – as all the topical Disclosure Requirements – subject to double materiality and to the materiality of information as stipulated in ESRS 1 Chapter 3 – Double materiality as the basis for sustainability disclosures:

(a) Is the 'waste' subtopic material? – The undertaking shall only disclose the datapoints of the waste subtopic of ESRS E5 if considered material under double materiality (see ESRS 1 Chapter 3.3 Double materiality); and if so,

(b) does the datapoint provide material information? – The metrics required to be disclosed by ESRS E5-5 Waste, including 'the total amount of hazardous waste and radioactive waste generated by the undertaking', shall only be disclosed if such information is assessed to be material and may be omitted if not (ESRS 1 paragraph 34).

Accordingly, it depends on materiality whether radioactive waste from analytical devices and tracer applications shall be reported. See also ESRS 1 paragraphs 36 and 42 on establishing appropriate thresholds when disclosing metrics.

It is noted that the datapoints of ESRS E5 paragraph 39 derive from other EU legislation as listed in Appendix B of ESRS 2 and that ESRS 2 paragraph 56 applies. This means that, if applicable (i.e. the amount of radioactive waste is not material for reporting purposes), the undertaking shall flag that the amount of radioactive waste that is not material in accordance with ESRS 1 paragraph 35.

✓ = im Beispielbericht markiert

schwarz = verpflichtend | hell + (v) = freiwillig | *hell + kursiv = konditional (d.h. nur wenn auf das Unternehmen zutreffend)*

E5-6) Erwartete finanzielle Effekte

E5-6) Erwartete finanzielle Effekte durch wesentliche IROs

E5-6: Erwartete finanzielle Effekte durch wesentliche IROs

- E5-6_01: Quantitative Informationen zu den erwarteten finanziellen Auswirkungen wesentlicher Risiken und Chancen — 3 Jahre Phase-in = erst ab 4. Jahr zu berichten
- ✓ E5-6_02: Qualitative Informationen zu den erwarteten finanziellen Auswirkungen wesentlicher Risiken und Chancen
- E5-6_03: Betrachteten Effekte und der damit verbundenen Auswirkungen
- E5-6_04: Zentraler Annahmen zur Schätzung finanzieller Auswirkungen
- E5-6_05 (v): Von Risiken aus Ressourcennutzung und Kreislaufwirtschaft (potenziell) betroffene Produkte und Dienstleistungen
- E5-6_06 (v): Methodik

Alle E5-6 Angaben (exkl. E5-6_01) müssen erst ab dem 2. Jahr berichten werden (1 Jahr phase-in)

Beispiele, wie die Phase-In Regelung von Unternehmen angewandt wurde

E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities

The Group has opted to exercise the phase-in allowance to omit the financial effects.

Standard	Disclosure Requirement	Location	Comment
E5- Resource Use and Circular Economy	ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	47	
	E5-1 – Policies related to resource use and circular economy	75	
	E5-2 – Actions and resources related to resource use and circular economy	75	
	E5-3 – Targets related to resource use and circular economy	75	
	E5-4 – Resource inflows	76	
	E5-5 – Resource outflows-waste	77	
	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities		Phased in.

Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities

E5-6

The acquisition of scrap metal and the volatility of raw material prices in 2024 have impacted product costs. No financial penalties have been incurred due to poor waste management.

02

One of the main risks identified in 2024 was the increase in costs due to the volatility of raw material prices and scarce resources, as in the case of ferroalloys. This risk is managed on a daily basis within the Company's operations through the economic study of primary and secondary raw materials.

On the other hand, our results show an opportunity for cost reduction from scrap reuse by optimizing and increasing the use of recycled materials.

At Acerinox, waste management is a priority. The company is committed to minimizing our environmental impact and optimizing resource use. To achieve this, it has implemented rigorous environmental management systems at all sites, including awareness and training, use of advanced technologies, regulatory compliance and transparency.

02

Acerinox identified the opportunity to launch an environmentally-friendly product on the market, capturing a larger market share. In 2024 it launched the ECO ACX low-emissions product, which uses more than 90% recycled material.

The Group is also working to better quantify anticipated financial impacts and is taking advantage of the phase-in period under ESRS 1-10 regarding the timeline for reporting this quantification in future years.

Quelle: Ignitis, Annual Report 2024, S. 230, Elisa, Annual Report, S. 101 & Acenirox, Consolidated Management Report Fiscal Year 2024, S. 104

✓ = im Beispielbericht markiert

Inhalte dieser Folge

Zusammenfassung und hilfreiche Ressourcen

EFRAG IG 3: List of ESRS datapoints - Explanatory note

Disclaimer
This implementation guidance is non-authoritative and accompanies the European Sustainability Reporting Standards (ESRS), as stipulated in Articles 19a and 29a of Directive 2013/34/EU (the Accounting Directive), but does not form part of them. This means that if anything in this guidance appears to contradict any requirement or explanation in ESRS, ESRS take precedence. This implementation guidance is issued following EFRAG's due process for such non-authoritative documents and under the sole responsibility of EFRAG.

Fokus G1

- Der Standard G1 zur Unternehmensführung hat 55 Datenpunkte
- Bei Diskrepanzen zwischen der offiziellen EFRAG Datenpunktliste und den ESRS, haben die ESRS immer Vorrang. Daraus ergibt sich:
  - Die Ergänzung der MDR-Ts
  - Das Beibehalten von Datenpunkt G1-4_03 als Maßnahmen gegen Korruption (und die Schulungstabelle in G1-3 als eine der möglichen Maßnahmen)

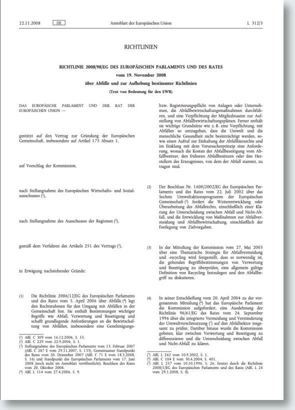
Fokus E5

- Der Standard E5 zur Ressourcennutzung & Kreislaufwirtschaft hat 67 Datenpunkte
- Unterscheidung zwischen Ressource Outflow (nutzbare Produkte) und Waste (Abfall)
- Die Angabepflicht E5-6 zu den finanziellen Effekten wesentlicher IROs muss erst ab dem 2. Berichtsjahr qualitativ und ab dem 4. Berichtsjahr quantitativ berichtet werden

Hilfreiche Ressourcen

Die offiziellen FAQ der EFRAG beantworten viele gängige Fragen zu den Datenpunkten in G1 und E5

EU-Abfallrahmenrichtlinie 2008/98/EG



Ausblick und nächste Schritte

Themen	Termine	
CSRD Berichterstattung: Grundlagen & ESRS 2	30.04.2025	✓
E1: Klimawandel	07.05.2025	✓
S1: Arbeitskräfte des Unternehmens	14.05.2025	✓
G1: Geschäftsführung E5: Kreislaufwirtschaft	21.05.2025	✓
E2: Umweltverschmutzung E3: Wasser- & Meeresressourcen E4: Biologische Vielfalt und Ökosysteme	11.06.2025	
S2: Arbeitskräfte der Wertschöpfungskette S3: Betroffene Gemeinschaften S4: Verbraucher und Endnutzer	25.06.2025	
VSME	02.07.2025	

Immer um 10:30

Nächste Schritte für Euch

Phase-in Datenpunkte

- Schaut euch die phase-in Datenpunkte in E5 an und schaut welche davon ihr ggf. bereits jetzt berichten wollt
- Exkludiert alle anderen Datenpunkte aus eurem Bericht

Einheitliche Definitionen

- Stellt sicher, dass alle eure Standorte und Tochterunternehmen die relevanten Kennzahlen einheitlich erheben, insbesondere Abfallkategorien & Korruptionsfälle
- Bei Unterschieden beschreibt diese konkret und überlegt, inwieweit ihr die Kennzahlen sinnvoll konsolidieren könnt

tanso