

# GRI content index



<b>Statement of use</b>	EDAG Engineering Group AG has reported the information cited in this GRI content index for the period January 1 2023 - December 31 2023 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Corporate Governance Report (Page 24 of 2023 annual report)
	2-2 Entities included in the organization's sustainability reporting	Page 8, Sustainability Report 2023
	2-3 Reporting period, frequency and contact point	Page 8, Sustainability Report 2023
	2-4 Restatements of information	n.a.
	2-5 External assurance	n.a.
	2-6 Activities, value chain and other business relationships	Business Model - Page 64, Annual Report 2023
	2-7 Employees	Page 29, Sustainability Report 2023
	2-8 Workers who are not employees	n.a.
	2-9 Governance structure and composition	Corporate Governance Report (Page 24 of 2023 annual report)
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report (Page 24 of 2023 annual report)
	2-11 Chair of the highest governance body	Corporate Governance Report (Page 24 of 2023 annual report)
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report (Page 24 of 2023 annual report)
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Report (Page 24 of 2023 annual report)
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Management - Page 12, Sustainability Report 2023
	2-15 Conflicts of interest	Corporate Governance Report (Page 24 of 2023 annual report)
	2-16 Communication of critical concerns	EDAG Code of Conduct and integrity line: <a href="https://www.edag.com/en/edag-group/the-company-edag/compliance">https://www.edag.com/en/edag-group/the-company-edag/compliance</a>
	2-17 Collective knowledge of the highest governance body	n.a.
	2-18 Evaluation of the performance of the highest governance body	n.a.
	2-19 Remuneration policies	Compensation Report (Page 40 of 2023 annual report)
	2-20 Process to determine remuneration	Compensation Report (Page 40 of 2023 annual report)
	2-21 Annual total compensation ratio	n.a.
	2-22 Statement on sustainable development strategy	Statement of the Group Executive Management - Page 2 Sustainability Report 2023
	2-23 Policy commitments	Page 7 - Sustainability Report 2023
	2-24 Embedding policy commitments	Page 7 - Sustainability Report 2023
	2-25 Processes to remediate negative impacts	Compliance (Sustainability Report 2023)
	2-26 Mechanisms for seeking advice and raising concerns	EDAG Code of Conduct and integrity line: <a href="https://www.edag.com/en/edag-group/the-company-edag/compliance">https://www.edag.com/en/edag-group/the-company-edag/compliance</a>
	2-27 Compliance with laws and regulations	Compliance with laws and regulation (Sustainability Report 2023)
2-28 Membership associations	Stakeholder Dialogue (Sustainability Report 2023)	
2-29 Approach to stakeholder engagement	Stakeholder Dialogue (Sustainability Report 2023)	
2-30 Collective bargaining agreements	n.a.	
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Materiality Analysis (Sustainability Report 2023)
	3-2 List of material topics	Materiality Analysis (Sustainability Report 2023)
	3-3 Management of material topics	see reported Material topics (Sustainability Report 2023)
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Consolidated Financial Statements (Page 114 of 2023 annual report)
	201-2 Financial implications and other risks and opportunities due to climate change	Economy (Sustainability Report 2023)
	201-3 Defined benefit plan obligations and other retirement plans	Pensions (Page 178 of 2023 annual report)
	201-4 Financial assistance received from government	Page 154 of 2023 annual report
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Compliance (Sustainability Report 2023)
	205-2 Communication and training about anti-corruption policies and procedures	Compliance (Sustainability Report 2023)
	205-3 Confirmed incidents of corruption and actions taken	Compliance (Sustainability Report 2023)
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance (Sustainability Report 2023)
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Environmental Issues (Sustainability Report 2023)
	302-2 Energy consumption outside of the organization	Environmental Issues (Sustainability Report 2023)
	302-3 Energy intensity	Environmental Issues (Sustainability Report 2023)
	302-4 Reduction of energy consumption	Environmental Issues (Sustainability Report 2023)
	302-5 Reductions in energy requirements of products and services	Environmental Issues (Sustainability Report 2023)
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Environmental Issues (Sustainability Report 2023)
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Issues (Sustainability Report 2023)
	305-3 Other indirect (Scope 3) GHG emissions	Environmental Issues (Sustainability Report 2023)
	305-4 GHG emissions intensity	Environmental Issues (Sustainability Report 2023)
	305-5 Reduction of GHG emissions	Environmental Issues (Sustainability Report 2023)
	305-6 Emissions of ozone-depleting substances (ODS)	n.a.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	n.a.
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Social (Sustainability Report 2023 and Sustainability Report 2022)

	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social (Sustainability Report 2023)
	401-3 Parental leave	Social (Sustainability Report 2023)
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Social (Sustainability Report 2023)
	403-2 Hazard identification, risk assessment, and incident investigation	Social (Sustainability Report 2023)
	403-3 Occupational health services	Social (Sustainability Report 2023)
	403-4 Worker participation, consultation, and communication on occupational health and safety	Social (Sustainability Report 2023)
	403-5 Worker training on occupational health and safety	Social (Sustainability Report 2023)
	403-6 Promotion of worker health	Social (Sustainability Report 2023)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social (Sustainability Report 2023)
	403-8 Workers covered by an occupational health and safety management system	Social (Sustainability Report 2023)
	403-9 Work-related injuries	Social (Sustainability Report 2023)
	403-10 Work-related ill health	Social (Sustainability Report 2023)
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Training and Education (Sustainability Report 2023)
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Education (Sustainability Report 2023)
	404-3 Percentage of employees receiving regular performance and career development reviews	Training and Education (Sustainability Report 2023)
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Social (Sustainability Report 2023) Diversity Concept 2023: <a href="https://www.edag.com/en/edag-group/the-company-edag/corporate-governance">https://www.edag.com/en/edag-group/the-company-edag/corporate-governance</a>
	405-2 Ratio of basic salary and remuneration of women to men	n.a.
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Compliance (Sustainability Report 2023)
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Customer Health and Safety (Sustainability Report 2023)
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety (Sustainability Report 2023)
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy (Sustainability Report 2023)