

GRI Standard	GRI Disclosure	Links/information	Omission
102-1	Name of the organization	EDAG Engineering Group AG	
102-2	Activities, brands, products, and services	Business Model (Page 60 of 2021 annual report)	
102-3	Location of headquarters	Arbon, Switzerland	
102-4	Location of operations	<a href="https://www.edag.com/en/edag-group/the-company-edag/locations">https://www.edag.com/en/edag-group/the-company-edag/locations</a>	
102-5	Ownership and legal form	Corporate Governance Report (Page 24 of 2021 annual report)	
102-6	Markets served	Business Model (Page 60 of 2021 annual report)	
102-7	Scale of the organization	Key Figures (Page 2 of 2021 annual report)	
102-8	Information on employees and other workers	Page 156 of 2021 annual report	
102-9	Supply chain	Page 155 of 2021 annual report	
102-10	Significant changes to the organization and its supply chain	n.a.	
102-11	Precautionary Principle or approach	Risk and Reward Report (Page 80 of 2021 annual report)	
102-12	External initiatives	<a href="https://www.edag.com/en/edag-group/the-company-edag/sustainability">https://www.edag.com/en/edag-group/the-company-edag/sustainability</a>	
102-13	Membership of associations	Sustainability Report -> <a href="https://www.edag.com/en/edag-group/the-company-edag/sustainability">https://www.edag.com/en/edag-group/the-company-edag/sustainability</a>	

Strategy

GRI Standard	GRI Disclosure	Links/information	Omission
102-14	Statement from senior decision-maker	Statement of the Group Executive Management - Page 1 Sustainability Report 2021	
102-15	Key impacts, risks, and opportunities	Risk and Reward Report (Page 80 of 2021 annual report)	

Ethics & Integrity

GRI Standard	GRI Disclosure	Links/information	Omission
102-16	Values, principles, standards, and norms of behavior	EDAG Code of Ethics: <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>	
102-17	Mechanisms for advice and concerns about ethics	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>	

Governance

GRI Standard	GRI Disclosure	Links/information	Omission
102-18	Governance structure	<a href="https://www.edag.com/en/edag-group/the-company-edag/edag-group-an-overview">https://www.edag.com/en/edag-group/the-company-edag/edag-group-an-overview</a>	
102-19	Delegating authority	Corporate Governance Report (Page 24 of 2021 annual report)	
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance Report (Page 24 of 2021 annual report)	
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Dialogue (Sustainability Report 2021)	
102-22	Composition of the highest governance body and its committees	Corporate Governance Report (Page 24 of 2021 annual report)	
102-23	Chair of the highest governance body	Corporate Governance Report (Page 24 of 2021 annual report)	
102-24	Nominating and selecting the highest governance body	Corporate Governance Report (Page 24 of 2021 annual report)	
102-25	Conflicts of interest	Corporate Governance Report (Page 24 of 2021 annual report)	
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Report (Page 24 of 2021 annual report)	
102-27	Collective knowledge of highest governance body	n.a.	
102-28	Evaluating the highest governance body's performance	n.a.	
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Management (Sustainability Report 2021)	
102-30	Effectiveness of risk management processes	Risk and Reward Report (Page 80 of 2021 annual report)	
102-31	Review of economic, environmental, and social topics	Sustainability Management (Sustainability Report 2021)	
102-32	Highest governance body's role in sustainability reporting	Sustainability Management (Sustainability Report 2021)	
102-33	Communicating 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>	
102-34	Nature and total number of critical concerns	Compliance (Sustainability Report 2021)	
102-35	Remuneration policies	Compensation Report (Page 39 of 2021 annual report)	
102-36	Process for determining remuneration	Compensation Report (Page 39 of 2021 annual report)	
102-37	Stakeholders' involvement in remuneration	Compensation Report (Page 39 of 2021 annual report)	
102-38	Annual total compensation ratio	n.a.	
102-39	Percentage increase in annual total compensation ratio	n.a.	

Stakeholder Engagement

GRI Standard	GRI Disclosure	Links/information	Omission
102-40	List of stakeholder groups	Stakeholder Dialogue (Sustainability Report 2021)	
102-41	Collective bargaining agreements	Occupation (Sustainability Report 2021)	
102-42	Identifying and selecting stakeholders	Stakeholder Dialogue (Sustainability Report 2021)	
102-43	Approach to stakeholder engagement	Stakeholder Dialogue (Sustainability Report 2021)	
102-44	Key topics and concerns raised	Stakeholder Dialogue (Sustainability Report 2021)	

Reporting Practice

GRI Standard	GRI Disclosure	Links/Information	Omission
102-45	Entities included in the consolidated financial statements	Page 226 of 2021 annual report	
102-46	Defining report content and topic Boundaries	Sustainability Report (Sustainability Report 2021)	
102-47	List of material topics	Materiality Analysis (Sustainability Report 2021)	
102-48	Restatements of information	n.a.	
102-49	Changes in reporting	addition of EU-Taxonomy reporting	
102-50	Reporting period	1 January 2021 - 31 December 2021	
102-51	Date of most recent report	2021	
102-52	Reporting cycle	once a year, beginning in 2019	
102-53	Contact point for questions regarding the report	Investor Relations	
102-54	Claims of reporting in accordance with the GRI Standards	EDAG reports with reference to GRI-Standards, option "core"	
102-55	GRI content index	GRI Content Index	
102-56	External assurance	n.a.	

Material Topics

GRI Standard	GRI Disclosure	Links/Information	Omission
<b>GRI 103: MANAGEMENT APPROACH</b>			
103-1	Explanation of the material topic and its Boundaries	Materiality Analysis (Sustainability Report 2021)	
103-2	The management approach and its components	Sustainability Management (Sustainability Report 2021)	
103-3	Evaluation of the management approach	Sustainability Management / Materiality Analysis (Sustainability Report 2021)	
<b>GRI 201: ECONOMIC PERFORMANCE</b>			
201-1	Direct economic value generated and distributed	Consolidated Financial Statements (Page 114 of 2021 annual report)	
201-2	Financial implications and other risks and opportunities due to climate change	Economy (Sustainability Report 2021)	
201-3	Defined benefit plan obligations and other retirement plans	Pensions (Page 180 of 2021 annual report)	
201-4	Financial assistance received from government	Page 154 of 2021 annual report	
<b>GRI 205: ANTI-CORRUPTION</b>			
205-1	Operations assessed for risks related to corruption	Compliance (Sustainability Report 2021)	
205-2	Communication and training about anti-corruption policies and procedures	Compliance (Sustainability Report 2021)	
205-3	Confirmed incidents of corruption and actions taken	Compliance (Sustainability Report 2021)	
<b>GRI 206: ANTI-COMPETITIVE BEHAVIOUR</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance (Sustainability Report 2021)	
<b>GRI 302: ENERGY</b>			
302-1	Energy consumption within the organization	Environmental Issues (Sustainability Report 2021)	
302-2	Energy consumption outside of the organization	Environmental Issues (Sustainability Report 2021)	
302-3	Energy intensity	Environmental Issues (Sustainability Report 2021)	
302-4	Reduction of energy consumption	Environmental Issues (Sustainability Report 2021)	
302-5	Reductions in energy requirements of products and services	Environmental Issues (Sustainability Report 2021)	
<b>GRI 305: EMISSIONS</b>			
305-1	Direct (Scope 1) GHG emissions	Environmental Issues (Sustainability Report 2021)	
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Issues (Sustainability Report 2021)	
305-3	Other indirect (Scope 3) GHG emissions	Environmental Issues (Sustainability Report 2021)	
305-4	GHG emissions intensity	Environmental Issues (Sustainability Report 2021)	
305-5	Reduction of GHG emissions	Environmental Issues (Sustainability Report 2021)	
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 307: ENVIRONMENTAL COMPLIANCE</b>			
307-1	Non-compliance with environmental laws and regulations	Environmental Issues (Sustainability Report 2021)	
<b>GRI 401: EMPLOYMENT</b>			
401-1	New employee hires and employee turnover	Social (Sustainability Report 2021)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social (Sustainability Report 2021)	
401-3	Parental leave	Social (Sustainability Report 2021)	

GRI 403: OCCUPATIONAL HEALTH		
403-1	Occupational health and safety management system	Social (Sustainability Report 2021)
403-2	Hazard identification, risk assessment, and incident investigation	Social (Sustainability Report 2021)
403-3	Occupational health services	Social (Sustainability Report 2021)
403-4	Worker participation, consultation, and communication on occupational health and safety	Social (Sustainability Report 2021)
403-5	Worker training on occupational health and safety	Social (Sustainability Report 2021)
403-6	Promotion of worker health	Social (Sustainability Report 2021)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social (Sustainability Report 2021)
403-8	Workers covered by an occupational health and safety management system	Social (Sustainability Report 2021)
403-9	Work-related injuries	Social (Sustainability Report 2021)
403-10	Work-related ill health	Social (Sustainability Report 2021)

GRI 404: TRAINING AND EDUCATION		
404-1	Average hours of training per year per employee	Training and Education (Sustainability Report 2021)
404-2	Programs for upgrading employee skills and transition assistance programs	Training and Education (Sustainability Report 2021)
404-3	Percentage of employees receiving regular performance and career development reviews	Training and Education (Sustainability Report 2021)

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY		
405-1	Diversity of governance bodies and employees	Social (Sustainability Report 2021) Diversity Concept 2021: <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.

GRI 412: HUMAN RIGHTS ASSESSMENT		
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights Assessment (Sustainability Report 2021)
412-2	Employee training on human rights policies or procedures	Human Rights Assessment (Sustainability Report 2021)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human Rights Assessment (Sustainability Report 2021)

GRI 416: CUSTOMER HEALTH AND SAFETY		
416-1	Assessment of the health and safety impacts of product and service categories	Customer Health and Safety (Sustainability Report 2021)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety (Sustainability Report 2021)

GRI 418: CUSTOMER PRIVACY		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy (Sustainability Report 2021)

GRI 419: SOCIOECONOMIC COMPLIANCE		
419-1	Non-compliance with laws and regulations in the social and economic area	Socioeconomic Compliance (Sustainability Report 2021)