



The  
SUSTAINABILITY  
Code

# Declaration of conformity 2023

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Sikla Holding GmbH

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Indicator set

GRI SRS

Contact

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## Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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Date: 2023, source: company data.  
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# General

## General Information

Describe your business model (including type of company, products / services)

As one of the leading experts in the field of fastening systems, Sikla has been a reliable partner for technical building equipment, industrial plant construction and shipbuilding for more than five decades. We develop our products in-house and have them manufactured by selected suppliers. In addition, we offer our customers support in project planning and installation of the products if required. Our products are used in over 40 countries worldwide. We are represented in almost all European countries either by our own subsidiaries or through sales partners. Sikla was founded in 1967 by Sighart Klauß. Today, the internationally active group of companies employs around 750 people and is managed as an independent family business by Dieter and Reiner Klauß.

This sustainability report includes the sustainability performance of the following subsidiaries of the Sikla Group:

- Sikla GmbH
- Sikla Austria Ges.m.b.H
- Sikla Bohemia s.r.o.
- Sikla BV
- Sikla France S.A.R.L.
- Sikla Hispania, S.L.U.
- Sikla Hungária Kft.
- Sikla Polska Sp.z.o.o.
- Sikla Lusa, Lda.
- Sikla Rômania S.R.L.
- Sikla Schweiz AG
- Sikla Slovenia d.o.o.
- Sikla Slovensko s.r.o.
- Sikla UK Limited
- Sikla USA Inc.
- Sikla Oceania Pty Limited.
- Sikla Sprinklerelemente GmbH
- Sikla Drain GmbH

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# CRITERIA 1–10: SUSTAINABILITY POLICY

## Criteria 1–4 concerning STRATEGY

### 1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

#### SUSTAINABILITY STRATEGY

Sikla's sustainability management was previously based on a central sustainability strategy from 2022, which was determined by the Executive Board and focussed primarily on the area of climate protection with the overarching goal of achieving climate neutrality by the end of 2030. It was derived from the general corporate strategy and is based on the company's central mission and vision.

In 2023, we revised the sustainability strategy by first conducting a materiality analysis for the Sikla Group and then expanding and refining our sustainability strategy on this basis.

#### FIELDS OF ACTION

The following areas of action emerged from the materiality analysis 2023

1. **Sustainable procurement:** This is primarily about the procurement strategy with the primary goal of ensuring the availability of goods. We therefore aim for a two-supplier strategy for all items. We select our suppliers according to sustainable criteria, among other things.
2. **Social issues:** Our main focus here is on our attractiveness as an employer. The aim is to retain and attract skilled labour in order to secure the company's profitability. In the area of products, technology and IT, the focus is currently on digitalisation. We want to enable the networked construction site through the digital plannability of our products.
3. **Transport and logistics:** This is about ecological factors on the one hand, but also about economic factors on the other. One aim is to only

work with transport companies with sustainable vehicle fleets in future and to optimise internal and external logistics services.

4. **Governance:** The corporate group was restructured with the establishment of Sikla Headquarters (Sikla Corporate Services Headquarters GmbH).
5. **Environment and climate:** We want to achieve climate neutrality by 2030. Sikla uses the emission categories of the Greenhouse Gas Protocol to define and monitor the various influencing factors. Targets and key figures are defined in the strategy for the key elements.

## STANDARDS

Sikla GmbH is certified in accordance with ISO 9001 and is aiming for ISO 14001 environmental management certification in 2024. Sustainability performance has been reported annually in accordance with the German Sustainability Code (DNK) since the 2022 reporting year.

Other national companies that are certified in accordance with ISO 9001 are Sikla Bohemia s.r.o., Sikla Slovensko s.r.o., Sikla Polska Sp.z.o.o., Sikla Schweiz AG, Sikla Austria Ges.m.b.H., Sikla Lusa, Lda, Sikla Hispania, S.L.U. and Sikla UK Limited. Sikla Polska is also certified to ISO 14001.

In 2024, further companies will achieve ISO 14001 and ISO 9001 certification.

## 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

### ENVIRONMENT

Our companies are located here:

Sikla GmbH in Villingen-Schwenningen and Hagen, Germany

Sikla Austria Ges.m.b.H. in Marchtrenk, Austria

Sikla Bohemia s.r.o. in Hovorcovice, Czech Republic

Sikla (Benelux) BV in Waalwijk, Netherlands

Sikla France S.A.R.L. in Serris, France

Sikla Hispania, S.L.U. in Madrid, Spain

Sikla Húngaria Kft. in Budapest, Hungary

Sikla Polska Sp.z.o.o. in Jelenia Góra, Poland

Sikla Lusa, Lda. in Palmela, Portugal

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Sikla (R mania) S.R.L. in Bucuresti, Romania  
Sikla (Switzerland) AG in Fehraltorf, Switzerland  
Sikla (Slovenia) d.o.o. in  renšovci, Slovenia  
Sikla Slovensko s.r.o. in Bratislava, Slovakia  
Sikla UK Limited in Milton Keynes, Great Britain  
Sikla Drain GmbH in Hagen, Germany  
Sikla Sprinklerelemente GmbH in Villingen-Schwenningen, Germany  
Sikla USA Inc. in Suwanee, USA  
Sikla Oceania Pty Limited in Canning Vale and Sydney, Australia, as well as in  
Taranaki, New Zealand

Our central departments (Sikla Corporate Services Headquarters GmbH) are located in Villingen-Schwenningen. Villingen-Schwenningen offers an attractive environment for companies with excellent transport links and proximity to business centres such as Stuttgart and Zurich. The town is characterised by medium-sized companies, particularly in the mechanical engineering, metal processing and medical technology sectors.

With universities on site, there is good access to qualified labour and the promotion of knowledge transfer. The high quality of life thanks to a wide range of leisure and cultural activities also makes the city attractive to employees.

We utilise the principle of the extended workbench. To conserve resources, we have outsourced our entire production to our suppliers, 2/3 of whom are located in Europe.

#### MATERIAL SUSTAINABILITY TOPICS

In the 2023 reporting year, we carried out a materiality analysis with the involvement of the Purchasing, Quality, Environment, Human Resources, Logistics, Sales and Management departments in externally supported workshops. We identified material topics in terms of dual materiality (inside-out/outside-in) and also assessed them from two different perspectives: from an internal management perspective and from the perspective of external stakeholders. In the graph below the 'total bar length' of the material aspect reflects the relevance for action.



### INSIDE-OUT TOPICS & RISKS

- **Employer attractiveness**
  - Opportunity: Retain and attract skilled labour to ensure productivity
  - Risk: Loss of skilled labour leads to a loss of productivity
- **International governance**
  - Opportunity: Sikla is future-proof
  - Risks: Restructuring involves investment and reorganisation for employees
- **IT security**
  - Opportunity: The high level of IT security enables us to minimise the risk of business operations being disrupted by cyber attacks
  - Risk: Cyber attacks
- **Climate protection**
  - Opportunity: Contributing to climate protection protects us and the planet. Climate protection can be associated with economic benefits in the future
  - Risk: Investments in advance are high (employees, certifications, investments...)
- **International logistics**
  - Opportunity: Optimising logistics performance also contributes to our climate targets and cost savings can be achieved
  - Risk: Many transports lead to many emissions and costs
- **Strategy 2032**
  - Opportunity: Creates orientation and a sense of belonging
  - Risk: We do not see any risk in Strategy 2032. It serves as a guideline for the coming years.

### OUTSIDE-IN TOPICS & RISKS

- **Compliance**



- Opportunity: Risk minimisation
- Risk: Fines and liability for violations

- **International governance**

- Opportunity: Sikla is future-proof
- Risks: Restructuring involves investment and reorganisation for employees.

#### INSIDE-OUT AND OUTSIDE-IN ISSUES AND RISKS

- **Environmental management**

- Structuring of environmental management through ISO 14001.
- Opportunity: Structured environmental management can have a positive influence on customers' purchasing decisions.
- Risk: Inadequate environmental management has a negative impact on our environmental impact and on the company's reputation.

- **Sustainability reporting**

- Opportunity: Transparency
- Risk: Expense

- **Sales and service excellence**

- Opportunity: Increasing customer satisfaction and improving internal processes
- Risk: High investments

- **Procurement security**

- Opportunity: Competitive advantage through procurement security
- Risk: Shortage of raw materials

Our top issue in the defined period is our procurement strategy, as this can create a competitive advantage and the ability to deliver is an important factor on the market. We procure 2/3 of our goods in Europe, allowing us to minimise dependencies and risks. In connection with this topic, international logistics is also a top issue. We have to ensure that the goods are in the right place at the right time. At the same time, international logistics is an issue that must be viewed critically from an ecological perspective.

## 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

#### SUSTAINABILITY GOALS

As part of the strategy revision, we also revised our targets. All central departments have set targets for the Group. Only the most important goals that were developed as part of the strategy definition are listed here. Accordingly, all targets have a high priority. The prioritisation corresponds to the order listed.

### **Procurement**

This goal has the highest priority, as customer satisfaction cannot be guaranteed without reliable availability of goods.

- Increase the second source delivery rate
  - Measure: quota
  - 2024: 20%
  - 2025: 30%
  - 2026: 35%
- Realignment of the procurement strategy
  - 2024: Elaborate the basis for decision-making on the course of the project
  - 2025/2026: Dependent on the decision from 2024

### **Transport and logistics**

Transport and logistics were also prioritised very highly, as it is essential for us to deliver the goods to the right place at the right time and to reduce our environmental impact in the future.

- Cooperation with transport companies with sustainable vehicle fleets
  - Measure: % of suppliers that have a sustainable vehicle fleet or a realistic target for achieving CO2 neutrality
  - 2024: Data collection
  - 2025: 80%
  - 2026: 90%
- Conversion of the vehicle fleet
  - 2025: Last procurement of cars with exclusively fossil fuels

### **Products and technology**

Products and technology are at the heart of our strategy. We are leading the way here as a pioneer and want to continue to do so in the future. This topic has therefore been prioritised.

- Increase digital product planning capability
  - Measure: Degree of digital and automated planning
  - 2024: Further development of planning tools and introduction of a fully digitally plannable assembly system

- Life cycle assessment of all products by 2029
  - Measure: Rate
  - 2024: Complete balancing of the new siMetrix product system
  - 2025: Accounting for siFramo
  - 2026: Accounting for Pressix 41

### **Environment and climate**

Especially since the active introduction of sustainability management in 2022, environmental and climate protection has been one of our priority topics. We are already making good progress and will continue to expand our efforts in the future.

- Increase the proportion of ISO 14001-certified suppliers
  - 2024: Increase share to 55%
- Increase environmental awareness within the company
  - Measure: Completed e-learning courses
  - 2024: Creation of e-learning in the form of basic training for all employees
  - 2025: Roll-out of e-learning internationally
- CO<sub>2</sub> neutrality by 2030:
  - Measure: kg CO<sub>2</sub>e/ € value added
  - 2024: 10% of the vehicle fleet is purely electric
  - 2026: Offset unavoidable emissions

### **IT**

IT infrastructure and IT security are essential for a functioning business. We are already very well positioned in this area, which is why it is considered a lower priority than other topics.

- Automated distribution of software and hardware. No physical IT labour is required to set up a workstation.
- Introduction of PLM (Product Lifecycle Management)
  - CO<sub>2</sub> reduction through the introduction of a PLM'S.

### **Governance and reporting**

Transparency is very important to us in order to present our sustainability management credibly to the outside world. We therefore take part in ratings and report our sustainability efforts in the DNK. The projects are already underway here too.

- EcoVadis

- Measure: Medal
- 2024: Bronze
- 2025: Silver
- 2026: Silver
- Fulfilment of the reporting obligation
  - 2024: First Group-wide sustainability report
  - 2025 Sustainability report in accordance with CSRD with a voluntary audit
  - 2026: Management report with sustainability requirements in accordance with CSRD with audit

### **Social issues**

Social aspects are also one of our core topics in order to increase employee satisfaction. The priority was categorised as less high than for other topics, as the projects are already underway.

- Standardisation of the onboarding process
  - Measure: % implementation in the national companies
  - 2024: 50% of the national companies
  - 2025: 60% of the national companies
  - 2026: 70% of the national companies
- Introduction of the onboarding programme in the Learning Management System
  - Measure: Quantitative - availability in the system
  - 2024: The programme is available to all national companies, depending on requirements and available training courses

### **CONTROL & RESPONSIBILITY**

The respective divisional managers are responsible for monitoring and achieving the targets. The strategy is revised once a year and target achievement is reviewed as part of this process.

### **SUSTAINABLE DEVELOPMENT GOALS**

In our sustainability policy, which forms the basis of our sustainability management, we are guided by the Sustainable Development Goals of the United Nations. You can read the sustainability policy [here](#).

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## 4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

### STAGES OF THE VALUE CHAIN

Our products roughly pass through the following stages of the value chain:

1. Development: Development of the products in the Sikla R&D department
2. Commissioning: Commissioning of our suppliers on the basis of the 'extended workbench' principle
3. Procurement: The supplier purchases raw materials and procures purchased parts (DIN parts / drawing parts).
4. Production: The supplier manufactures the products by stamping, profiling and other manufacturing processes. Surface treatment takes place externally and internally at the supplier's premises.
5. Distribution: After completion, the products are dispatched to Sikla and stored there or prepared for onward transport to the customer. Some products are procured centrally by Sikla GmbH and then dispatched to the national companies. Direct purchases are also possible.
6. End of product life: The service life of our products corresponds to the service life of the buildings or systems in which they are installed.

More detailed information on the product life cycles of our products can be found in our [environmental product declarations](#) (EPDs).

### SUSTAINABILITY ASPECTS

Our pool suppliers have generally taken note of the 'Supplier Code of Conduct'. This is a prerequisite for continuing to operate as a Sikla pool supplier in the future.

In addition, our suppliers pay particular attention to the following sustainability aspects. Wherever possible, raw materials are purchased and purchased parts are sourced locally. We prefer to use recyclable materials for packaging. The sustainability aspects are reviewed through supplier audits. To this end, audits can be carried out on site by Sikla or a third party commissioned by Sikla in consultation with the supplier.

We expect our suppliers to communicate the principles and requirements described in the Code of Conduct to their subcontractors and suppliers and to take them into account in the selection process and during the business relationship.

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## PROBLEMS & SOLUTIONS

With regard to the reduction of greenhouse gas emissions from transport, the Sikla national companies are continuing to expand their direct procurement from manufacturers. Direct procurement reduces the turnover of goods in the central warehouses and the associated transport greenhouse gas emissions. Ecological challenges in the value chain of our products include the use of energy-intensive raw materials, such as steel in particular. On the other hand, downstream energy-intensive manufacturing processes such as surface treatment, sheet metal forming/profiling are generally an ecological problem.

Both the transport of raw materials, purchased parts and products to Sikla, and the transports of products from Sikla to the customer is an ecological problem. Potential solutions exist in dialogue with suppliers on the relevant topics, e.g. low-emission steel ('green' steel).

The emissions emitted during transport can be reduced by sustainable transport companies, e.g. by using electric vehicles for transport. As a matter of principle, we only send what is absolutely necessary by air freight in order to reduce emissions.

## COMMUNICATION

We communicate the ecological problems and corresponding solutions to our suppliers. The aim is to coordinate and implement individual measures to improve sustainability through communication. We sensitise our suppliers by asking them to sign our Supplier Code of Conduct.

We also communicate ecological problems to our customers. We use environmental product declarations (type 3)/ EPDs to provide information about the environmental impact of our products. We are also able to calculate the impact of our products for entire projects in CO<sub>2</sub>e. The environmental product declarations are available on our homepage. We use EcoVadis as a further means of communicating our environmental impact. We have built up a network of customers and suppliers here. The network can view the scorecard published there and thus obtain an overview of our sustainability performance.

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## Criteria 5–10 concerning PROCESS MANAGEMENT

### 5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

The overall strategic responsibility for sustainability lies with the owner family. This is where the first central sustainability strategy was developed and the overarching sustainability goals defined. As part of the revised sustainability strategy, not only were measurable targets derived and developed for the areas of action, but a management structure was also designed for the Group: A steering committee, in which the managing directors of all Sikla locations are represented, is to ensure that key issues can be discussed and adopted from 2024 onwards so that the sustainability goals are incorporated into every Sikla company. At an operational level, we have a sustainability manager who is based in a central function (Sikla Corporate Services Headquarters GmbH). She is in regular contact with the managing directors and/or the designated sustainability coordinators of the Sikla companies. This dialogue provides important impetus for the further development of sustainability within the Sikla Group.

### 6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

In principle, all relevant procedures, processes and rules are regulated as part of our management system and their interaction is mapped in our process maps. All Sikla companies have access to the Group-wide intranet and therefore also to a process map in which both global and regional regulations and processes are defined. These regulations and processes incorporate requirements from the sustainability strategy. Examples of this include the Group-wide code of conduct for suppliers, the inclusion of recyclable packaging and the consideration of environmental and sustainability aspects as specifications for the development of new products. A growing number of Sikla companies are certified in accordance with ISO 9001 (quality management) and ISO 14001 (environmental management) (for more information, see Chapter 1: Strategic analysis and measures). This supports our strategic goal

of not only keeping processes and procedures up to date, but also developing them further in line with changing targets and in the interests of our stakeholders.

## 7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

### PERFORMANCE INDICATORS FOR SUSTAINABILITY TARGETS

- Ecology:
  - Electricity consumption
    - Share from renewable sources
  - Yield of the PV system
  - Water consumption
  - Heating oil consumption
  - Liquid gas consumption
  - Natural gas consumption
  - Consumption of local and district heating
  - Consumption of wood pallets
  - Coolant liquid type 1
  - Type 2 coolant liquid
  - Number of vehicles and average consumption
    - Petrol
    - Gasoline
    - Hybrid
    - Electric
  - Average KM driven per year
  - Total weight of goods sold
  - Total weight of goods procured
  - Total weight of packaging material
    - of which wood
    - of which cardboard and carton
    - of which plastic
  - Packaging waste from paper and cardboard
  - Mixed municipal waste
  - Plastic packaging waste
  - Other types of waste
  
- Social



- Number of employees
- FTE
- Proportion of total hours worked
- Number of accidents at work
  - of which reportable
- Number of commuting accidents
  - of which reportable
- Number of cases of discrimination
- Proportion of women in the company
  - of which in management positions
- Proportion of employees of foreign origin
  - of which managers
- Proportion of underage employees
- Number of employees under 30 years of age
- Number of employees aged 30-50
- Number of severely disabled employees
- Average training hours per employee
- Vacancy period
- Staff turnover rate
- Average length of service

Economic key figures are published in the financial reporting.

#### DATA QUALITY

The aforementioned key figures are collected on a central sustainability page. The responsible departments in the national companies enter the data independently. Further data is maintained by the Controlling department from the enterprise resource planning (ERP) and financial accounting system as well as from the HR management system in a modern content management system. Economic key figures are audited as part of the annual financial statements. Environmental indicators are audited externally (on a random basis) at the German sites as part of the ISO 14001 audits.

## Key Performance Indicators to criteria 5 to 7

### Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

- a.** A description of the organization's values, principles, standards, and norms of behavior.

We attach great importance to being a fair and reliable partner to our employees, suppliers and customers, while at the same time fulfilling our

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responsibility to the state and society. Our corporate and individual goals are based on the following fundamental statements on corporate policy: Our goal is to secure jobs in selected markets with leading market positions worldwide and to increase value. Creating value is the prerequisite for long-term success. This is why we have been cultivating a partnership-based support concept with our customers for decades.

### **Growth**

We favour profitability over uncontrolled growth. We are committed to the performance principle and strive for international comparison with the best of our competitors. In doing so, we adhere to the formulated and agreed Sikla Code and are guided by annual divisional and regional plans.

### **Customers**

The customer and the fulfilment of the highest customer requirements are our focus. We value customer proximity through regional presence and deepen it through confidence-building customer contact. A professional infrastructure guarantees the best possible customer service.

### **Innovation**

We create chances for creativity and initiative and utilise team and project work for improvement and innovation. We utilise the knowledge of our colleagues to look at issues from different perspectives and find leading solutions in the market. We see different opinions as an opportunity and conflicts as a chance to discover new solutions.  
discover new solutions. Mistakes can happen; we use them to become better.

### **Employees**

We practise a cooperative management style that adapts to the situation at hand. People are at the centre of everything we do. We strive to be a highly attractive company and employer. We involve employees in decision-making processes and ensure that clear and binding decisions are made. We take active measures to increase professional performance and pay sustainable attention to the health and private concerns of our employees.

### **Quality and the environment**

We stand for fair competition, fair supplier relationships and reliability and stability towards market partners and employees. All employees receive the necessary professional, methodological and social qualifications to fulfil their tasks. In order to achieve quality sustainably and economically, everyone in the company takes responsibility for the quality of their work. We endeavour to use our limited resources in an economically optimal way at all times. In doing so, we take ecology into account and promote recyclable products wherever possible.

### **Continuous improvement**

Our products and processes are subject to a continuous improvement process. Through continuous qualification and a positive attitude to constant change, we succeed in replacing the good with the better time and time again. We have the courage to express our own opinions. We are open to constructive criticism and are prepared to self-criticise.

We are committed to complying with all local laws and regulations.

## 8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

We do not have a remuneration system or any other non-monetary incentive system for employees and managers in which sustainability targets are integrated. This is also not planned.

In order to provide appropriate remuneration for all our employees, we have defined internal salary bands that take into account characteristics such as activity, length of service, age and qualifications. Remuneration and other benefits comply at least with local legal requirements and are based on national industry standards. Our employees are paid punctually and reliably. We also endeavour to offer our employees other attractive benefits in addition to their salary. These are adapted to local requirements and conditions and are updated on an ongoing basis. The achievement of the targets agreed with employees and management is not monitored. Information is communicated during departmental meetings, staff appraisals or staff meetings. We do not have a supervisory or works council. To date, sustainability targets are not part of the evaluation of top management. Remuneration policy + ratio of total annual remuneration: We do not wish to publish this information. It is confidential and cannot be communicated for competitive reasons.

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## Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

- a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
  - i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
  - ii.** Sign-on bonuses or recruitment incentive payments;
  - iii.** Termination payments;
  - iv.** Clawbacks;
  - v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.
  
- b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

We do not intend to make this information publicly available. It is confidential and should not be disclosed for reasons of competition.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

- a.** Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

We do not intend to make this information publicly available. It is confidential and should not be disclosed for reasons of competition.

## 9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

### OUR STAKEHOLDERS

We identified our interested parties as part of the ISO management systems (quality, environment) and also reviewed them again in workshops with all central divisions as part of the materiality analysis:

- Employees
- Owners
- Customers
- Suppliers and service providers
- Sales partners
- Legislators and authorities
- Interest groups and industry associations
- Community and neighbours
- Media and competitors.

Dialogue with our interested parties takes place via various information channels. For example, customer concerns are brought to the attention of the sales force, employees contact managers and a dialogue takes place during the regular company meetings. The concerns are channelled and discussed at the monthly management meeting.

## Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

**a.** Key topics and concerns that have been raised through stakeholder engagement, including:

**i.** how the organization has responded to those key topics and concerns, including through its reporting;

**ii.** the stakeholder groups that raised each of the key topics and concerns.

In 2023, stakeholders increasingly asked for environmental product declarations (type 1 and type 3). This means that sustainability is a particularly

important issue for stakeholders. The enquiries came from customers. We have responded to these requests by working on a further type 1 environmental product declaration. For this reason, we have also obtained an offer for a feasibility analysis for a type 3 environmental product declaration.

## 10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

### EFFECTS OF OUR PRODUCTS

#### **Lightweight construction & lean product range**

By driving forward modular 3-dimensional systems, the focus has been placed on lean product ranges in terms of the number of products required and their multifunctionality. Fewer components means fewer variations in production and therefore lower energy consumption. In addition, the focus is on lightweight construction and stability is achieved through moulding in order to save raw materials. The lower consumption of raw materials is determined by comparing the material usage rate with existing reference products.

The lean product range means we achieve fewer transport routes, as the production of the lean portfolio is distributed among fewer suppliers. We also require fewer storage locations and minimise picking costs.

siMetrix has led to initial activities in the use of green steel.

#### **Relieving the construction site**

Thanks to the lightweight construction, we have reduced the handling workload on the construction site and minimised the picking workload, as more items/kg are packed.

Lean product ranges and multifunctional components enable digital and, where possible, automated planning of components (BIM), thereby reducing the workload and speeding up throughput times for planners. Our new developments were implemented in 2023 and will always be implemented with the aim of digital planning in the future.

The long service life due to the materials (almost exclusively steel) and their defined corrosion protection continues to be a given.

This means quantifiable data in our new siMetrix product system, there is a connector for creating 90° connections in all three dimensions and orientations

between the respective system profiles. With our older siConnect system, this required 12 different connectors. In general, Siconnect has 445 system components, whereas with siMetrix we have a leaner system with only 89 system components.

## INNOVATION PROCESSES

### **Simple recycling**

Our products are easy to dismantle and can be broken down into their component parts, making them easy to recycle. The materials we use are almost completely recyclable.

In product design, attention is paid to low 'scrap rates'. This has an ecological impact on both production and recycling. Less waste means less energy required for recycling.

We conserve resources by defining material standards (material database), reducing the use of materials through optimised shaping, prototypes and load simulation and by reducing energy-intensive production steps/processes, e.g. welding, also by means of optimised shaping.

By regularly coordinating/reviewing new ideas and innovations with our Board of Global Sales and the idea providers, we include them in terms of usability and thus enable sustainable product design. These consultations are firmly anchored as process steps in our product development process (PEP). We always carry out a life cycle assessment for new products. This is also included in the process.

## IMPACT IN THE VALUE CHAIN

As we do not produce ourselves, but consistently use the extended workbench, we involve our producers in the design phase and thus incorporate aspects of production optimisation, material selection and material use at an early stage. This in turn is tested for feasibility by creating prototypes and at the same time verified with future users/end customers in terms of processability. This saves costs, conserves resources and reduces process times in production and processing. When selecting our producers, we ensure that our production processes are as environmentally friendly as possible and that we continue to maintain and expand our 92% sourcing quota in Germany and Europe. Our newly developed system, which is manufactured entirely in Germany and neighbouring European countries, also stands for this.

Thanks to self-explanatory products, we ensure that not only skilled personnel can process these components, but also create more flexibility on the labour market.

By also taking the dismantling of new products into account, we make it easier to dismantle systems and thus simplify the separation of materials for disposal.

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## Key Performance Indicators to criteria 10

### Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening. (Note: the indicator should also be reported when reporting to GRI SRS)

The percentage of financial investments that undergo a positive or negative screening based on environmental or social factors is zero per cent. In the following year, no positive or negative screening of financial investments according to environmental or social factors is planned, as we have prioritised other sustainability issues more highly. In subsequent years, we will consider a selection review of financial investments according to environmental or social factors.



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## Criteria 11–20: Sustainability Aspects

### Criteria 11–13 concerning ENVIRONMENTAL MATTERS

#### 11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

##### ENVIRONMENTAL ASPECTS & NATURAL RESOURCES

As part of the introduction of an environmental management system in 2023, we assessed our environmental aspects in accordance with DIN EN ISO 14001:2015 using the following criteria

1. Significance for the environment (qualitative environmental impact)
2. Extent/quantity (quantitative environmental impact)
3. Possibility of influence
4. Risk of breakdowns and emergency situations
5. Legal requirement

Our relevant environmental aspects in 2023:

- Transport of goods to the customer
- Emissions (caused by production and transport)
- Environmental performance and behaviour of suppliers

##### **Natural resources & materials**

Natural resources that we require or use to carry out our business activities are

- Soil (land, property)
- Water (especially for cleaning processes)
- Energy (electricity, gas, fuels).

We primarily use steel and a small amount of plastic to manufacture our products. Cardboard and a small amount of plastic (film) are mainly used to package our products. Steel accounts for approx. 80% of the materials we use.

Transporting our goods requires fuel and produces emissions.

We have already established a process for collecting data for all Sikla Group companies. Most of this data is already available from the national companies - but not yet complete for all national companies due to capacity constraints. The data already available can be seen in the performance indicators in this report. We are planning to consolidate the data for 2024.

## 12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

### OBJECTIVE

In October 2023, we had an environmental management system certified in accordance with ISO 14001 by TÜV Süd in the central divisions of Sikla GmbH (since 1 January 2024: Sikla Corporate Services Headquarters GmbH) and at Sikla Poland Sp.o.o., thereby achieving a strategic goal.

### STRATEGIES & MEASURES

We provide type 3 Environmental Product Declarations (EPDs) for the siFramo and tube storage product groups and, since 2023, also for siConnect. To complete this, we will provide an EPD in 2024 for our new product group, which will be launched in October 2024.

The following activities were carried out in the Sikla Group in 2023:

At the companies in Germany, Spain, Poland, Portugal, an infrastructure for charging e-vehicles was created and a start was made on converting the vehicle fleet to electric and hybrid vehicles in order to reduce our emissions caused by the vehicle fleet.

The largest company, Sikla GmbH, switched to 100% green electricity at the beginning of 2024.

In the following, we would like to highlight a few companies with exceptional achievements:

### **Measures at Sikla Poland:**

Start of cooperation with a new transport service provider that uses electric

lorries.

- Replacement of the company car fleet - the current fleet with petrol engines (PB and ON) was replaced by hybrid and fully electric vehicles.
- Installation of charging stations (3 stations)
- Introduction and certification of an environmental management system based on the ISO 14001 standard
- Introduction of ecological principles into Sikla Polska's supply chain processes
- Optimisation of transport routes for deliveries and incoming goods
- Reduction of energy and water consumption (awareness campaigns and advertising)

Through these and other measures, water consumption was reduced by 12.5% compared to 2022 Electricity consumption was reduced by 8.4%.

Sikla Poland has set itself the following ambitious targets for 2024 in order to continue to be a pioneer in the area of sustainability in the Sikla Group:

- Calculation of the carbon footprint (Scope 1 and Scope 2)
- Assessment of the carbon footprint for the supply chain
- Preparation for the installation of photovoltaic systems
- Carrying out a customer survey on sustainability expectations
- Packaging optimisation (reduction of film and cardboard) to reduce waste production

#### **Measures at Sikla UK:**

- Introduction of the 'Cycle to Work' programme to promote reduced fuel consumption for employees' journeys to the office.
- Since the recent refurbishment of our office, gas is no longer used in Unit 3.
- Installation of automatic, time-controlled lights and taps in all bathrooms

Measures planned for 2024:

- The installation of charging stations for electric vehicles is planned for the end of 2024.
- Streamlining processes to reduce paper consumption.
- Gradual switch to a pure hybrid and electric vehicle fleet. Currently 6 out of 8 vehicles are hybrid or electric.

#### **Measures at Sikla Switzerland:**

- At this site, the lighting in the warehouse and offices was converted from halogen lights to LED lights.

#### **Measures at Sikla Portugal:**

Sikla Lusa reaffirms its commitment to positive social and environmental impact in all its business areas and constantly endeavours to contribute to a more sustainable and balanced world.

- Introduction of new hybrid vehicles to the fleet, accompanied by the installation of charging stations, with the aim of reducing the carbon footprint.
- Improving the waste separation and recycling system in all company facilities, with the aim of minimising the environmental impact
- Introduction of solar panels, which account for 30% of total energy consumption, to reduce dependence on non-renewable sources

The following measures are planned for 2024:

- Building new facilities with a focus on selecting companies and materials with low CO2 emissions and using materials from old structures to promote the principles of the circular economy
- Support and active participation in volunteer initiatives such as tree planting to help restore and preserve local ecosystems and promote biodiversity and air quality

## RISKS

Sikla products are mainly made of steel with non-toxic anti-corrosion systems. Plastics are minimised and contain no environmentally harmful components. Composite materials are largely avoided. Where this is not possible, we use easily disposable materials based on GRP (glass fibre reinforced plastic). All components are defined in factory drawings and will be labelled as far as possible. By using innovative construction methods, the products can be manufactured up to 70% lighter with comparable static performance. This reduces greenhouse gas emissions during production as well as during transport and handling on site. This reduces any environmental risks.

The products are durable with a service life that corresponds to that of the buildings and systems equipped with them. They can be dismantled and reused as part of a circular economy. This also reduces risks at the end of the product life cycle.

## Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

- a.** Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:
- i.** non-renewable materials used;
  - ii.** renewable materials used.

So far, we have not recorded the non-renewable materials used, as this has not been one of our priorities. Some companies are already recording the weight of packaging material. The other companies will record the packaging material from next year. As this is our first international sustainability report, not all information could be collected from all national companies. Some national companies have not tracked the figures to date. The information will be complete from the coming reporting year.

Sikla GmbH	2023	697 Tons
Sikla Austria	2023	115 Tons
Sikla Switzerland	2023	9 Tons
Sikla France	2023	N.A.
Sikla Spain	2023	85 Tons
Sikla Portugal	2023	44 Tons
Sikla Netherlands	2023	N.A.
Sikla Poland	2023	11 Tons
Sikla Bohemia	2023	N.A.
Sikla Hungary	2023	12 Tons
Sikla Romania	2023	3 Tons
Sikla Slovenia	2023	N.A.
Sikla Slovakia	2023	N.A.
Sikla Drain	2023	25 Tons
Sikla Sprinkler	2023	N.A.
Sikla USA	2023	6 Tons
Sikla UK	2023	N.A.
Sikla Oceania	2023	3 Tons
<b>Consolidated</b>	<b>2023</b>	<b>1.010 Tons</b>

These are cardboard boxes, film material, plastic strapping and wooden pallets.

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Key Performance Indicator GRI SRS-302-1: Energy consumption  
The reporting organization shall report the following information:

- a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.
- b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.
- c.** In joules, watt-hours or multiples, the total:
  - i.** electricity consumption
  - ii.** heating consumption
  - iii.** cooling consumption
  - iv.** steam consumption
- d.** In joules, watt-hours or multiples, the total:
  - i.** electricity sold
  - ii.** heating sold
  - iii.** cooling sold
  - iv.** steam sold
- e.** Total energy consumption within the organization, in joules or multiples.
- f.** Standards, methodologies, assumptions, and/or calculation tools used.
- g.** Source of the conversion factors used.

#### POWER CONSUMPTION

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Sikla GmbH	2023		468.035 kWh
Sikla Austria	2023		127.223 kWh
Sikla Schweiz	2023		43.937 kWh
Sikla France	2023		40.200 kWh
Sikla Spanien	2023		60.867,23 kWh
Sikla Portugal	2023		27.756 kWh
		davon erneuerbare Energien	32,14%
Sikla Niederlande	2023		N.A.
Sikla Polen	2023		183.385 kWh
		davon erneuerbare Energien	17%
Sikla Bohemia	2023		16.180 kWh
Sikla Ungarn	2023		N.A.
Sikla Rumänien	2023		9.264 kWh
Sikla Slowenien	2023		27.800 kWh
Sikla Slowakei	2023		N.A.
Sikla Drain	2023		26.290 kWh
Sikla Sprinkler	2023		N.A.
Sikla USA	2023		N.A.
Sikla UK	2023		59.002 kWh
Sikla Oceania	2023		14.400 kWh
Consolidated			1.104.339,9 kWh

The PV system in Villingen-Schwenningen generated 98,900 kWh of electricity and fed it into the grid. We use the electricity mix of our regional municipal utilities. From 2024, we will switch to 100% green electricity. The yield of the PV system at Sikla Portugal is 8,781 kWh.

#### FUEL CONSUMPTION

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Sikla GmbH	2023		376.010 L
		Davon Diesel	321.100 L
		Davon Benzin	54.910 L
Sikla Austria	2023		36.380 L
		Davon Diesel	30.050 L
		Davon Benzin	6.330 L
Sikla Schweiz	2023		N.A.
Sikla France	2023		22.000 L
		Davon Diesel	10.000 L
		Davon Benzin	12.000 L
Sikla Spanien	2023		22.622 L
		Davon Diesel	2.381 L
		Davon Benzin	20.240 L
Sikla Portugal	2023		16.489 L
		Davon Diesel	16.489 L
		Davon Benzin	0 L
Sikla Niederlande	2023		1.313 L
		Davon Diesel	0 L
		Davon Benzin	1.313 L
Sikla Polen	2023		44.113 L
		Davon Diesel	24.438 L
		Davon Benzin	19.675 L
Sikla Bohemia	2023		N.A.
Sikla Ungarn	2023		9.600 L
		Davon Diesel	1.500 L
		Davon Benzin	8.100 L
Sikla Rumänien	2023		N.A.
Sikla Slowenien	2023		2.091 L
		Davon Diesel	2.091 L
		Davon Benzin	0 L
Sikla Slowakei	2023		N.A.
Sikla Drain	2023		3.015 L
		Davon Diesel	3.015 L
		Davon Benzin	0 L
Sikla Sprinkler	2023		2000 L
		Davon Diesel	0 L
		Davon Benzin	2000 L
Sikla USA	2023		N.A.
Sikla UK	2023		6.461 L
		Davon Diesel	1.679 L
		Davon Benzin	4.782 L
Sikla Oceania	2023		N.A.
<b>Consolidated</b>			<b>542.094 L</b>



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**As this is our first international sustainability report, it was not possible to collect all information from all national companies. Some national companies have not tracked the figures to date. The information will be complete from the next reporting year.**

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

To date, the effectiveness of the measures we have implemented has not been monitored for capacity reasons. This is a high priority issue for 2025.

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Key Performance Indicator GRI SRS-303-3: Water withdrawal  
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water.
  
- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
  
- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
  - i.** Freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids);
  - ii.** Other water ( $> 1,000$  mg/L Total Dissolved Solids).
  
- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

#### WATER CONSUMPTION

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Sikla GmbH	2023	827 m3
Sikla Austria	2023	225 m3
Sikla Schweiz	2023	133 m3
Sikla France	2023	N.A.
Sikla Spanien	2023	95m3
Sikla Portugal	2023	1531 m3
Sikla Niederlande	2023	12 m3
Sikla Polen	2023	644 m3
Sikla Bohemia	2023	45 m3
Sikla Ungarn	2023	N.A.
Sikla Rumänien	2023	228 m3
Sikla Slowenien	2023	48 m3
Sikla Slowakei	2023	N.A.
Sikla Drain	2023	96 m3
Sikla Sprinkler	2023	N.A.
Sikla USA	2023	N.A.
Sikla UK	2023	101 m3
Sikla Oceania	2023	N.A.
<b>Consolidated</b>	<b>2023</b>	<b>3985 m3</b>

**As this is our first international sustainability report, it was not possible to collect all information from all national companies. Some national companies have not tracked the figures to date. The information will be complete from the next reporting year.**

Key Performance Indicator GRI SRS-306-3: Waste generated  
The reporting organization shall report the following information:

- a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b. Contextual information necessary to understand the data and how the data has been compiled.

**Sikla GmbH**

Packaging waste from paper and cardboard 16.17 tonnes  
Mixed municipal waste 219.42 m3  
Plastic packaging waste 6 m3  
Mixed metals 32.2 m3  
Packaging waste from wood 8.69 tonnes  
Electronic waste 0.141 tonnes  
Iron dust and parts 1.443 tonnes

**Sikla Switzerland**

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Paper and cardboard packaging waste 3.9 tonnes  
Mixed municipal waste 2,233 tonnes

**Sikla Austria**

Paper and cardboard packaging waste 11.08 tonnes  
Plastic packaging waste 2.42 tonnes  
Mixed metals 8.22 tonnes

**Sikla Portugal**

Paper and cardboard packaging waste 1.28 tonnes  
Plastic packaging waste 0.43 tonnes  
Mixed metals 5.76 tonnes  
Wood packaging waste 1.16 tonnes

**Sikla Poland**

Paper and cardboard packaging waste 5.38 tonnes  
Plastic packaging waste 0.75 tonnes  
Mixed metals 0.1 tonnes  
Wood packaging waste 0.2 tonnes  
Electronic waste 0.23 tonnes

**Sikla Romania**

Paper and cardboard packaging waste 400 kg

**Sikla UK**

Mixed municipal waste 2.7 tonnes

**Sikla Oceania**

Paper and cardboard packaging waste 0.2 tonnes  
Mixed municipal waste 3.962 tonnes  
Plastic packaging waste 0.1 tonnes  
Mixed metals 0.1 tonnes  
Wood packaging waste 0.6 tonnes  
Gases containing hazardous substances in pressurised containers 48 kg

**Sikla Drain**

Paper and cardboard packaging waste 0.94 tonnes  
Plastic packaging waste 0.345 tonnes  
Packaging waste from wood 2.22 tonnes

**Sikla Hungary**

Paper and cardboard packaging waste 6.4 tonnes  
Mixed municipal waste 0.7 tonnes  
Plastic packaging waste 0.19 tonnes  
Mixed metals 0.15 tonnes

**As this is our first international sustainability report, it was not possible to collect all information from all national companies. Some national companies have not tracked the figures to date. The information will be complete from the next reporting year.**

## 13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

### MAIN SOURCES OF EMISSIONS

As we do not have our own production facilities, the biggest source of emissions is the transport of goods.

We want to minimise our company's greenhouse gas emissions. We have drawn up a sustainability strategy to achieve this:

### GOALS

Extract from the sustainability strategy  
Timeline for achieving CO<sub>2</sub> neutrality:

#### **By the end of 2023**

Completion of data collection and determination of CO<sub>2</sub> consumption for Scope 1 and Scope 2 activities.  
Scope 1 and Scope 2 activities.  
Status: The determination of CO<sub>2</sub> consumption for Scope 1 and Scope 2 activities has been completed for the largest company, Sikla GmbH.

#### **By the end of 2025**

Provision of sufficient charging infrastructure at all own locations and final procurement of vehicles with exclusively fossil-fuelled drive systems.  
Data collection for the upstream Scope 3 area has been completed. All

manufacturers are obliged to operate in a climate-neutral manner by the end of 2035.

**By the end of 2029**

The conversion of the vehicle fleet to electric drives has been completed. The activities with regard to Scope 3 have been completed.

From calendar year 2024, we will fully offset the emissions from Scope 1 and Scope 2 activities and travel will be fully offset. From calendar year 2025, we will offset the emissions from upstream Scope 3 activities on a flat-rate basis.

From the calendar year 2030, we will operate as a 100% climate-neutral company in all areas and offset unavoidable emissions.

We have not yet set ourselves any measurable energy and climate targets for 2023.

**STRATEGIES, MEASURES, CALCULATIONS**

Sikla will obtain its electricity from renewable sources from 2024. To this end, the local offers of the respective countries are taken into account. See above for further details.

At the largest site in Villingen-Schwenningen, we switched to green electricity at the beginning of 2024.

We have created Environmental Product Declarations (EPDs) for the tube storage & siFramo product groups. These are type 3 environmental product declarations. An EPD for siConnect and for the new product system is planned for 2024.

No reduction calculations have yet been made. Calculations in accordance with the Greenhouse Gas Protocol (GHG) are planned for the coming reporting year 2023.

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## Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub> or all.
- c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

No calculations have been carried out to date. For the 2025 reporting year, we plan to calculate emissions in accordance with the GHG Protocol. We have already established a process for collecting data for all Sikla Group companies. For the most part, this data is already available from the national companies - but not yet complete for all national companies due to capacity constraints. Due to the introduction of ISO14001 certification, there was not enough capacity to carry out the project in the reporting year.

Key Performance Indicator GRI SRS-305-2: Energy indirect  
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- c.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

No calculations have been carried out to date. For the 2025 reporting year, it is planned to calculate emissions in accordance with the GHG Protocol.



Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

**a.** Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**e.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**f.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

No calculations have been carried out to date. For the 2025 reporting year, it is planned to calculate emissions in accordance with the GHG Protocol.

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Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

No calculations have been carried out to date. For the 2025 reporting year, it is planned to calculate emissions in accordance with the GHG Protocol.

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## Criteria 14–20 concerning SOCIETY

### Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

#### 14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

**GOALS** In 2023, we created a global HR policy with guidelines and goals and implemented and communicated it globally. It regulates the areas of human rights, diversity, equality and inclusion, labour rights, health and safety, working conditions, career management, training, family-friendly programmes, the management system, guidelines for our own work, integrity, competition and data protection for the Sikla Group. Each national company has undertaken to comply with the standards. We strictly reject any form of forced labour. This also applies to child labour. Our company does not employ any workers under the age of 15 (in certain countries none under the age of 14). Furthermore, there are no persons under the age of 18 who are exposed to risks associated with chemicals, pesticides, dust, excessive cold, heat or noise. We also comply with the requirements of local, national youth labour protection laws. We reject discrimination against employees on the basis of their ethnic origin, gender, religion or belief, disability, age or sexual identity. We comply with local equal treatment laws. The personal dignity, privacy and personal rights of each individual are respected. Local employee satisfaction surveys are currently being conducted to determine employee satisfaction in the national companies. To determine global employee satisfaction, our goal is to conduct a global employee satisfaction survey in 2025. Another goal in this area is the introduction of a standardised onboarding programme. The aim is for the programme to be available to all national companies by 2024.

**STRATEGIES & MEASURES** As part of our standardised application process, all information is voluntary, no application photo has to be attached and gender or age do not have to be specified. This prevents discrimination on the basis of appearance, age or gender. We offer all our employees the same opportunities for career advancement. We encourage and support transfers to other positions within the company or to another national company. We expressly speak out

against bullying among our employees. We always have an open ear. In the event of an incident, we take individual measures in consultation with those affected. We conduct a standardised appraisal interview with our employees on a regular basis, at least once a year. During the application process, we cover recruiting costs, hiring fees and expenses such as travelling expenses for applicants. We use our global recruitment software to ensure a transparent recruitment process in which we make recruitment decisions in multidisciplinary teams, document them and regularly record key figures on the reasons for rejection.

**INTEGRATION OF EMPLOYEES INTO SUSTAINABILITY MANAGEMENT** As part of the induction plan, we provide employees with all the information they need on sustainability management and make documents available for self-study. The contact person for the topic of sustainability has also been appointed and is available to answer any questions. We have also produced an e-learning course on sustainability, which is assigned to all employees and is mandatory; it contains all the necessary information. The contact person for sustainability is communicated via the intranet and there is a dedicated information area with regular updates from the person responsible.

**USE OF STANDARDS** We are committed to complying with the 'United Nations Universal Declaration of Human Rights' and the 'Core Labour Standards of the International Labour Organization (ILO)'; as a medium-sized company, we do not use any other certified social standards for reasons of proportionality.

**RISKS** We do not see any risks with a negative impact on labour rights. We strictly reject any form of forced labour. This also applies to child labour. Our company does not employ any workers under the age of 15 (in certain countries none under the age of 14). Furthermore, there are no persons under the age of 18 who are exposed to risks associated with chemicals, pesticides, dust, excessive cold, heat or noise. We also comply with local, national youth labour protection laws. Sikla produces its products close to the market. Over 90% of our production takes place in Central and Eastern Europe. Long-term and trusting relationships and a code of conduct agreed with our suppliers help Sikla to organise its value chain according to its own needs and to enforce social standards.

## 15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

**GOALS** At the end of 2023, we created a global HR policy with targets and objectives and implemented and communicated it globally. It covers the areas of: Human rights, diversity, equality and inclusion, labour rights, health and

safety, working conditions, career management, training, family-friendly programmes, leadership system, guidelines for own work, integrity, competition and data protection for the entire Sikla Group. To promote equal opportunities, we will roll out a career path model including salary bands in all national companies by the end of 2024. This will ensure that employees are paid fairly according to their position. To further ensure fairness, the onboarding plan will be standardised in all national companies. This will ensure that all new employees are familiarised with the 'Sikla world' appropriately and regardless of their location. The aim is to standardise the onboarding plan in 50% of the national companies by the end of 2024, in 60% of the national companies by the end of 2025 and in 70% of the national companies by the end of 2026.

**STRATEGIES & MEASURES** We maintain an open, appreciative and respectful relationship with one another. We treat each other in a friendly manner and work together as equals. We reject discrimination against employees on the basis of their ethnic origin, gender, religion or ideology, disability, age or sexual identity. We comply with local equal treatment laws. The personal dignity, privacy and personal rights of each individual are respected. As part of our standardised application process, all information is voluntary, no application photo has to be attached and gender or age do not have to be specified. This prevents discrimination on the basis of appearance, age or gender. We offer all our employees the same opportunities for career advancement. We encourage and support transfers to other positions within the company or to another national company. We expressly speak out against bullying among our employees. We always have an open ear. In the event of an incident, we take individual measures in consultation with those affected. We participate in local fundraising and aid campaigns and are involved in social projects in the immediate vicinity of our locations. We regularly report on key figures on equal opportunities for employees from minority or vulnerable groups in relation to the organisation as a whole. This includes, for example, foreign employees in management positions, women in management positions or the proportion of people from these groups in the organisation as a whole. In order to ensure appropriate remuneration for all our employees, we have defined internal salary bands that take into account characteristics such as activity, length of service, age and qualifications. Remuneration and other benefits comply at least with local legal requirements and are based on national industry standards. Our employees are paid punctually and reliably. We also endeavour to offer our employees other attractive benefits in addition to their salary. These are adapted to local requirements and conditions and are updated on an ongoing basis. For capacity reasons, we have not defined any further measurable targets in this area at international level in recent years.

## 16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

**GOALS** By the end of 2023, we will have created, implemented and communicated a global HR policy with targets and objectives. They cover the areas of: Human rights, diversity, equality and inclusion, labour rights, health and safety, working conditions, career management, training, family-friendly programmes, leadership system, guidelines for own work, integrity, competition and data protection. The goals in the areas of training, health management and demographics have already been implemented in Germany and are being expanded globally. In order to ensure the qualification of our employees at an international level, our goal is to standardise the onboarding plan in 70% of our national companies by the end of 2026.

**STRATEGIES & MEASURES** We use global career paths to transparently highlight development opportunities and career steps for our employees. Function descriptions based on these clearly define the different career levels and activities, as well as the qualifications and knowledge required for them. Career steps are discussed individually in regular employee appraisals and realistic target agreements are made. We promote vocational training and part-time study programmes. We also enable students and graduates to enter professional life with attractive opportunities and jobs. We endeavour to plan for succession at an early stage and make the transition to retirement as flexible as possible. In times of private crisis, we endeavour to provide our employees with the best possible relief. This includes measures such as continued payment of wages in the event of illness or special leave days for the death of close relatives. We offer flexible working hours wherever possible and enable mobile working and working from home depending on the job. Any overtime is always compensated with time off, if possible. Public holidays are always free with us. Where possible, we do not work at night or in shifts in any of our departments in order to provide attractive working conditions and a healthy work-life balance. Holidays can be planned freely in consultation with team colleagues and managers. We have hardly any predetermined closing days on which employees have to take holiday. We enable our employees to attend necessary medical examinations. In general, these are to be attended outside of working hours. We deviate from this in exceptional cases or in accordance with local legal requirements. We also conduct regular employee satisfaction surveys to obtain direct feedback from our employees and to record and implement improvement measures. All our employees participate in the global personnel development measures and training programmes. We offer and promote individual training measures and provide appropriate

budgets for this every year. We have our own learning management system, which we use to offer, administer and document internal training courses in a state-of-the-art manner. We produce our own e-learning courses on relevant topics and offer our employees modern and attractive internal training programmes. We have also connected external learning libraries such as LinkedIn Learning, which we use to provide additional learning opportunities on demand. We also offer language training to facilitate international collaboration. We use a global qualification matrix to keep track of the necessary qualifications and training in line with job titles and manage the necessary follow-up qualifications. We instruct our employees on occupational health and safety risks in accordance with local requirements. Our Learning Management System provides us with extensive reporting options for key figures relating to our training programmes. **RISKS** We do not see any risks that could have a negative impact on our employees' qualifications, as all of our employees regularly take part in training courses. The risk of older employees in particular having difficulties with digital training is minimised by the fact that training can also be carried out in person if required.

## Key Performance Indicators to criteria 14 to 16

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Key Performance Indicator GRI SRS-403-9: Work-related injuries  
The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.**

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.**



- a
- i. 0
- ii. 0
- iii. 3
- v. 558.888

**Sikla Austria**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0

**Sikla Switzerland**

- a
- i. 0
- ii. 0

**Sikla Drain**

- a
- i. 0
- ii. 0
- v. 23.722

**Sikla Sprinkler**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. unknown

**Sikla Fance**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. 91.787

**Sikla Portugal**

- a
- i. 0
- ii. 0
- iii.0
- iv. 0
- v. 63.840

**Sikla Spain**

- a
- i. 0
- ii. 0
- iii. 1 work related accident
- iv. 0
- v. 0

**Sikla BV**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. unknown

**Sikla Poland**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. 140.431

**Sikla Hungary**

- a
- i. 0
- ii. 0

**Sikla Romania**

- a
- i. 0
- ii. 0

**Sikla Slovenia**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. 21.856

**Sikla Slovakia**

- a
- i. 0
- ii. 0

**Sikla Bohemia**

- a
- i. 0
- ii. 0

**Sikla UK**

- a
- i. 0
- ii. 0
- iii. 2
- iv. 0
- v. 54.080

**Sikla USA**

- a
- i. 0
- ii. 0
- iii. 0
- iv. 0
- v. 18.000

**Sikla Oceania**

- a
- i. 0
- ii. 0

**Consolidated**

- a
- i. 0
- ii. 0
- iii. 6
- iv. N.A.

As this is our first international sustainability report, it was not possible to collect all information from all national companies. Some national companies have not tracked the figures to date. The information will be complete from the next reporting year.      b The Sikla Group does not employ any staff who are not employed by us.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

**a.** A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

**b.** Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

**a.** Our management system and our manual for occupational health and safety are made available to all employees via the intranet. The contact persons for this topic are also listed there. In this area, employees receive all relevant information on occupational health and safety.

**b.** The occupational health and safety committee meets four times a year and is made up of the safety officers, the company doctor, the occupational health and safety specialist and the representative appointed by the management. The health and safety committee coordinates and advises on all matters relating to health and safety in the company. It evaluates, advises and prepares decisions and coordinates planning, measures and steps on the following specific topics:

- Accident statistics
- Implementation of new laws and regulations
- Implementation of prevention measures
- Coordination of instructions
  
- Development of suggestions for improvement
- Planning risk analyses and assessments
- Coordination of health promotion programmes
- Regulations on first aid, safety and preventive medical check-ups

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

**a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:

**i.** gender;

**ii.** employee category.

**Consolidated:**

- a) 2.1 h
  - i. female= 2.0 male=2.2
  - ii. No information can be provided at this point due to lack of information.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

**a.** Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

**b.** Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

**Consolidated:**

**a.** Controlling bodies (team leads, head of offices, managing directors)

- i.** female approx. 15%, male approx. 85%
- ii.** Unfortunately, it was not possible to obtain this information across the Group. The information will be available for the next sustainability report.
- iii.** approx. 2% employees with severe disabilities  
approx. 13 % employees with a migration background

**b.** Salaries

- i.** female 29.69 %, male 70.31 %
- ii.** Under 30 years: 23.21 %, 30 - 50 years: 51.54 %, Over 50 years: 25.26 %
- iii.** 1.37 % employees with severe disabilities  
12.97 % Employees with a migration background

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a. Total number of incidents of discrimination during the reporting period.
- b. Status of the incidents and actions taken with reference to the following:
  - i. Incident reviewed by the organization;
  - ii. Remediation plans being implemented;
  - iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv. Incident no longer subject to action.

**Consolidated:**

a. 0

b. i. 0 ii. 0 iii. 0 iv. 0

## Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

### 17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

**GOALS** We have achieved our goal of having all pool suppliers sign the Code of Conduct. Our goal is to comply with the Supply Chain Duty of Care Act on a voluntary basis from 2025. We currently have no further specific targets in the area of human rights. **STRATEGIES & MEASURES** All Sikla companies comply with all human rights. We attach great importance to ensuring that our suppliers also respect all human rights. This is confirmed by the signing of the Supplier Code of Conduct by relevant pool suppliers. We regularly review compliance with the principles and requirements of the Supplier Code of

Conduct. In consultation with our suppliers, audits can be carried out on site by us or a third party commissioned by us. We have achieved our goal of having all pool suppliers sign the Code of Conduct. We currently have no further specific targets in the area of human rights. Our business activities and business relationships do not give rise to any risks in relation to human rights violations. By signing the Code of Conduct, our suppliers confirm their commitment to respecting all human rights. Every new supplier is obliged to sign the Code of Conduct, which confirms compliance with human rights. Our pool suppliers have signed the Supplier Code of Conduct. In the Supplier Code of Conduct, we make precise specifications regarding the social impact of suppliers. To date, no suppliers have been specifically audited for social impacts. If there are any doubts about compliance with the Supplier Code of Conduct, on-site audits can be carried out by Sikla or a third party commissioned by Sikla in consultation with the supplier. This is agreed in the Code of Conduct. To date, we have not had any doubts about suppliers' compliance with the Code of Conduct and have therefore not yet carried out an audit. As part of the development and internationalisation of our sustainability management, the supplier assessment will also be expanded to include sustainability aspects. This is planned for the next 3 years, but is not currently a priority.

## Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for 'significant investment agreements'.

There are currently no investment agreements that have been reviewed for their compliance with human rights aspects. In general, we do not have any investment agreements.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

To date, no operating sites have been audited for compliance with human rights aspects, as there have been no indications to date that human rights are not being observed at the operating sites. For reasons of materiality, this is also not planned for the future.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

**a.** Percentage of new suppliers that were screened using social criteria.

We check new suppliers for their compliance with social aspects indirectly. Every new supplier is obliged to sign the Code of Conduct, which confirms compliance with human rights.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

**a.** Number of suppliers assessed for social impacts.

**b.** Number of suppliers identified as having significant actual and potential negative social impacts.

**c.** Significant actual and potential negative social impacts identified in the supply chain.

**d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.

**e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

Our pool suppliers have signed the [Supplier Code of Conduct](#). In the Supplier Code of Conduct, we set out precise requirements regarding the social impact of suppliers.

To date, no suppliers have been specifically audited for social impact. If there are any doubts about compliance with the Supplier Code of Conduct, on-site audits can be carried out by Sikla or a third party commissioned by Sikla in consultation with the supplier. This is agreed in the Code of Conduct.

To date, we have not had any doubts about suppliers' compliance with the Code of Conduct and have therefore not yet carried out an audit. As part of the development and internationalisation of our sustainability management, the



supplier assessment will also be expanded to include sustainability aspects. This is planned for the next three years, but is not currently a priority.

## Criterion 18 concerning SOCIAL MATTERS

### 18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

The measures and strategies for promoting the community vary within the Sikla Group. The most significant examples are listed [below: Sikla](#)

#### **Austria:**

- Sponsorship of vocational schools with cash and non-cash benefits for the purchase of technical equipment or to support practical vocational training
- Sponsorship of the (voluntary) fire brigade in the surrounding area (Marchtrenk)
- Sponsorship of cultural events such as music festivals
- Sponsorship of the municipality for cultural events such as the summer festival

#### **Sikla Switzerland:**

- Advertising board EHC Visp (ice hockey)
- Perimeter advertising at the World Ball Hockey Championships from 21 - 29 June in Visp and Raron.
- Participation in study trips (customers attending BIM training courses and higher technical colleges)
- Sponsorship (Swiss Wheelchair Tennis Championships) Frick.
- Contribution interactive brochure company Tschantré Basel

#### **Sikla GmbH:**

- Christmas donation 2023: Mutpol in Villingen-Schwenningen, Arche in Hagen
- Company run in Hagen and Villingen-Schwenningen
- Sponsoring Wildwings and FC 08

#### **Sikla Slovenia:**

- Support for children in the community with monetary donations
- Annual: financial support for a sports club where children and young

people train

- Financial support for the local volunteer fire brigade.

#### **Sikla UK:**

- 2 x KidsOut charity bike rides (London to Paris, 5 countries in 5 days). Fundraising to provide outings for disadvantaged and vulnerable children.
- Macmillian Coffee Morning

#### **Sikla Portugal:**

- Promoting the Palmelense Sport Association - promotes and develops the physical training of its members and develops the practice of sport and culture among them.
- Promotion of the GD Amarelos - Football Association
- Promotion of the FMX Spirit Complex - complex for motocross, supercross, freestyle motocross, quad, bmx, mtb. The tracks are available for training, internships and competitions. Pompeu Simões - motorsport athletes

#### **Sikla Poland:**

- Sponsorship of the 'Victoria' Jelenia Góra sports club. We have been a strategic partner of the football club for 4 years. Our decision to support this particular club was dictated by the fact that in addition to sports activities, this organisation also supports various social initiatives, such as sports activities - learning to play football for children from orphanages.
- Organising the collection of the 'Szlachetna Paczka' 'Precious Package' charity campaign. Together with our partner Sports Club Victoria and with great participation of Sikla Polska employees, we take part in a nationwide campaign to help the most needy. The campaign consists of choosing a family from the nearest neighbourhood for whom you agree to help. Together with our employees and our partner, we collect both monetary and material donations. The donations we collect include basic necessities (such as food, chemicals and clothing) as well as household appliances.
- Support for the global 'Great Orchestra of Christmas Charity' campaign. As part of this campaign, the Great Orchestra of Christmas Charity Foundation collects money for broad-based health care in Poland all over the world. Sikla Polska held a charity auction of furniture made and designed by employees exclusively from Sikla products in the siFramo system. The proceeds of the auction were donated to the Foundation for the Fight against Eye Diseases in Children and Adults.
- Support for the 'Moja Fundacja' foundation - the funds collected from Sikla Polska employees were used to support the 'Dream Team' initiative, which enabled a children's team from Jelenia Góra to take part in the XIV Polish Football Championship for Children from Orphanages and win the title of Polish runner-up. Two players from the team supported by Sikla Polska were called up to the Polish national team.

- We support the education of students and pupils at local universities and schools. As part of our strategy, a room for students specialising in management (logistics) at the Wroclaw University of Economics was set up on the premises of Sikla Polska. In the premises of our company, the students took part in lectures on Supply Chain Strategies conducted by Dr Anna Baraniecka - Sikla Polska's Director of Logistics and Supply Chain Management and lecturer at the University of Economics.
- We sponsored the doctoral thesis of a student who conducted research on supply chain management in accordance with the rules of the circular economy in the construction industry.
- As part of our cooperation with universities, we also organised a workshop for students at the Wroclaw University of Technology on recruiting for technical positions.
- We have started cooperation with a new provider of transport services with electric lorries.
- We have replaced our company car fleet - the current fleet with combustion engines has been replaced with hybrid and fully electric vehicles
- Introduction and certification of an environmental management system based on the ISO 14001 standard

## Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

**a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

- i.** Direct economic value generated: revenues;
- ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

**b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

For reasons of competition risk protection, we do not wish to disclose these figures at present.

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## Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

### 19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

- The Sikla Group is not active in lobby organisations, but is a member of various business associations, which in turn make corresponding submissions. In Germany, these are the USW (Unternehmensverband Südwest), Industrieverband Bedachung und Befestigung (Ivbub) is part of the BDI.
- The business organisations work with the companies commissioned in accordance with their mandate.
- The Sikla Group is not involved in party politics.

### Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions  
The reporting organization shall report the following information:

**a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.

**b.** If applicable, how the monetary value of in-kind contributions was estimated.

No party donations or other contributions were made by the Sikla Group.

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## 20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

**STRATEGIES & MEASURES** Sikla Holding, as the holding company for all Sikla companies, has drawn up a code of conduct and rules of procedure for all managers and directors who are part of the appointments. Violations of these obligations are penalised and generally lead to the dismissal of the persons concerned. Sikla has set up a whistleblower portal to give third parties access. All submissions are reviewed and processed by independent lawyers. Sikla Holding requires all annual financial statements of the companies to be audited by external auditors and maintains a detailed reporting system. **AUDIT & ACCOUNTABILITY** Daily sanctions list check at business partner and applicant level and semi-annual review of internal employees. Compliance e-learning to sensitise all employees. Full audit by external auditors. Internal reporting and whistleblower portal evaluation. The management of Sikla Holding is responsible and the auditors commissioned by it are tasked with auditing and evaluating all YPPs accordingly. **SENSITISATION** We train all specialists annually. The Sikla Group maintains a whistleblower portal We are not aware of any violations in the last 5 years, the last known violation in 2019 led to the dismissal of the Managing Director **OBJECTIVES** On the one hand, our aim is to provide employees with a legally secure tool to report any violations without fear of consequences. On the other hand, this complements a transparent and collegial corporate culture. For this reason, the whistleblower portal was successfully set up in the reporting year. E-learning and sanctions list checks were introduced in 2023 to protect our employees. Our aim for the coming reporting year is to hold an annual meeting to ensure even greater transparency on the part of both the insurance office and Sikla Holding. The past year will be the subject of this meeting. Any risks will also be discussed. Once again, our aim is to prioritise transparency and fairness towards both internal and external stakeholders. **RISKS** One potential risk is sanctions due to non-compliance with international sanctions lists (e.g. Russia). The sanctions list check is taken very seriously at Sikla, which is why the risk is minimised. Our company has sufficient insurance cover (D&O Lachinger). We have an extensive collection of documents relating to the rules of procedure, which minimises this risk. Furthermore, we are not aware of any compliance risks in the Sikla Group.

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## Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

The operating sites have not yet been subjected to a specific corruption audit. This is not planned for the time being, as we are prioritising other sustainability projects that we consider to be more urgent. All our suppliers have signed the Code of Conduct, which prohibits illegal practices. No cases of corruption have ever been identified within Sikla.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There are no confirmed incidents of corruption at Sikla.

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Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
  - i.** total monetary value of significant fines;
  - ii.** total number of non-monetary sanctions;
  - iii.** cases brought through dispute resolution mechanisms.
  
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
  
- c.** The context against which significant fines and non-monetary sanctions were incurred.

Sikla has not identified any cases of non-compliance with laws and/or regulations.

# Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

\*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.