



Sustainability Report 2023

Thinking further.
Acting for the long term.

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1. General data



1.1 Thinking further. Acting for the long term.

Since our beginnings over 110 years ago, we at OBO Bettermann have placed great emphasis on managing and developing our company sustainably, both in terms of ecological and economic aspects as well as our social responsibilities. We take our responsibilities very seriously – towards our employees, the societies we operate in and the environment that forms the foundation for all our lives.

Careful management, the careful handling of resources and the protection of the environment and climate define our corporate strategy¹ as does the continuous support of employees and proper interaction with our business partners.

We always act in a sustainable, performance-orientated and transparent manner. Integrity, fairness and diversity are fixed components of our corporate culture. Today, sustainability is a primary success factor on the marketplace. However, sustainable processes have always been anchored in all our divisions and locations.

Nonetheless, we understand that sustainable actions require continuous optimisation. Therefore, you should regard this Sustainability Report as a snapshot of that which we have already achieved. However, in the coming months and years, we will continue to strive to make our company even more sustainable – for our customer and partners, for our employees, for our environment and, of course, for our entire society.

This Sustainability Report will inform you about all the key aspects of the sustainability strategy of the OBO Bettermann Group.

We would be thrilled, dear reader, if you continue to accompany us on this journey.

¹ GRI Standard 2-22

1.2 The organisation and its report compilation practices

Organisation profile² OBO Bettermann Holding GmbH & Co. KG
Hüingser Ring 52, 58710 Menden (Sauerland), Germany

This Sustainability Report relates to the following companies of the corporate group:

- OBO Bettermann Produktion Deutschland GmbH & Co. KG,
- OBO Bettermann Hungary Kft.

These companies comprise 95% of the production volume and around 60% of the employees of the organisation.

Reporting period and reporting frequency³

The reporting period covers the OBO 2023 financial year (01.01–31.12.2023). In future, the Sustainability Report will be published every two years in the second quarter of the following year.

Date of publication: 15.01.2025

Contact for questions relating to the report

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This is the second Sustainability Report of the organisation that refers to the GRI Standards.⁴

Activities, added value chain and other business relationships

The OBO Bettermann Group is one of the leading manufacturers of electrical installation systems. The portfolio comprises cable support systems, connection and fastening systems, underfloor and cable routing systems, as well as device systems, lightning and surge protection systems, fire protection systems and charging infrastructures. The wide product range of plastic and metal-based products is system-orientated, i.e. the product families mutually complement each other. The areas of application of the products are an integral component of the construction industry, used almost to the same extent in civil and building engineering, in industry, in public services and in other facilities. The market position of the group of companies, which is active in over 60 countries, is thus unique, insofar as there is no one else on the market whose production activities can cover this broad spectrum.

² GRI Standard 2-1

³ GRI Standard 2-3

⁴ GRI Standard 2-4-5

Description of the added value chain (activities, products, services and relevant markets/delivery chain/ downstream entities and their activities)

With a total of nine production companies in eight countries, over 40 international companies, almost 20 representative offices around the world and a turnover of over 700 million euros in 2022, OBO Bettermann is one of the most important representatives of the industry on the global electrical engineering market.



OBO sales and production companies around the world

Austria	Czech Republic	Hungary	Norway	Serbia	United Kingdom
Belarus	Denmark	India	Poland	Singapore	USA
Belgium	Dubai	Italy	Portugal	Slovakia	
Brazil	Estonia	Kazakhstan	Romania	Spain	
Bulgaria	Finland	Latvia	Russia	South Africa	
China	France	Lithuania	Sweden	Turkey	
Croatia	Germany	The Netherlands	Switzerland	Ukraine	

1.3 Our business, our products, our solutions⁵

1.3.1 Business model (basis for the company)

We have been dealing with the topic of electricity for more than 110 years. With our products, we guarantee the reliable routing of power and data and protect the appropriate infrastructure. This is how we have been able to make our mark on the German electrical sector with sustainable products, solutions and services, making us one of the leading international brands around the world.

We link the passion for quality, safety, technology and sustainable innovation with the electrical trades, planners and architects, as well as wholesalers and many other partners.

The core of our success is based on mutual trust and the committed interaction between our employees, customers and suppliers. As an independent family company, we have promoted these values since 1911. They are the benchmark of our daily work.

Our production activities take place in the production companies, and the sales activities of the organisation are carried out around the world by separate sales companies. Some of the companies own their own real estate, whilst others have rented the necessary halls and buildings. Our continuous growth has also increased our influence on society, the environment and the economy. In awareness of this responsibility, we, as a company, think and act in a long-term and sustainable manner, placing high demands on ourselves and showing our enthusiasm for change.

The organisation supplies around 10,000 customers from 60 countries around the world.

1.3.1.1 Procurement and suppliers

We are supplied by a total of around 1,300 suppliers from around 26 countries. The percentage of the procurement budget that goes to local suppliers in the German and Hungarian production companies is as follows:

German production company 81% domestic, 19% foreign
Hungarian production company 35% domestic, 65% foreign

1.3.1.2 Risk analysis system

The OBO Group has committed itself to setting up a risk analysis system according to the German Supply Chain Law within the statutory period, on whose basis all the suppliers will be evaluated. The evaluation includes environmental criteria and social aspects, as well as possible cases of child and forced labour. If such cases are discovered in the context of the risk analysis, or if the other criteria are not fulfilled, then appropriate measures will be taken.⁶

1.3.1.3 Rights of indigenous peoples

The OBO Group does not register any information on the ethnic background of employees, business partners or social partners. Thus, during the reporting period, the OBO Group did not register any cases of the infringement of the rights of indigenous peoples.⁷

1.3.2 Our products

We develop products and technologies to make electrical installations simpler, safer and more sustainable. We continually keep our eyes open for trailblazing developments and trends in the all the sectors of our target groups. Our economic success is based on innovations which result from research and development (R&D). All of our new products and innovations are based on a comprehensive risk estimation and possible error and influence analysis. This also takes the impacts of our products on the environment into account, thus forming a further basis for us to act in a sustainable manner, which also comprises the impacts of the products on their environment. It is in this way that we can make sustainable contributions.

The story of OBO began over 100 years ago with the first product solutions for external lightning protection. A key milestone was in 1952, when the OBO anchor was invented, which could be knocked into the wall without drilling ("Ohne BOhren"). This was the creation of today's OBO brand. Since then, this trend towards simple, quick and safe installations has been like a golden thread running through our product history and remains our guiding principle. Today, we have divided up our product range of over 30,000 active sales articles into three installation areas and thirteen subcategories. This product structure allows our customers to find the right product and the desired solution quickly.

⁵ GRI Standard 2-6

⁶ GRI Standard 308, 408, 409, 414

⁷ GRI Standard 411

1.3.2.1 Certifications and labelling of our products

All the products and services from OBO Bettermann are subject to our quality assurance requirements. All the products are certified by VDE, UL, ÖVE, etc. or according to the application, for example according to EX-Atex, RINA or DNV. In addition, the entire OBO portfolio is CE- and ROHS-conformant. This means that all our products meet the current safety and health requirements. Inspections of the appropriate institutes take place regularly for the continuation of the appropriate labelling. During the reporting period, no infringements connected to the impacts of products and services of the organisation on health and safety were recorded.⁸

Our products and packaging contain labels relating to the origins of the product ("Made in..."), as well as information on the comprehensive, legally required labelling. In addition, according to requirements, there are digitally available system, mounting and operating instructions, safety data sheets, technical information and care instructions for all products. If mounting or operating instructions are legally required for safety-relevant reasons pertaining to handling or installation, then they are included with the product.

The instructions contain, amongst other things, information on the safe use of the product and, if required from an environmental point of view, also on the composition and disposal of the product. During the reporting period, there were neither violations pertaining to the product and service information or labelling, nor any pertaining to the marketing and communication in the organisation.⁹

1.3.2.2 The product structure of OBO Bettermann

You can find additional information on our products here: <https://obo.eu/products>

1.3.3 Our brands

The vast majority of our products is currently marketed under our umbrella brand, OBO.

Part of our growth strategy has been the takeover of competitors and their brands. The established brands and companies were continued following a process of integration. Besides their original product portfolio, all the integrated companies now also market countless products of the OBO brand.

Areas of installation



Industrial installations

Cable support, connection and fastening systems for industry and infrastructure

Product categories

- Cable support systems
- Connection systems
- Fastening systems



Building installations

Cable routing, installation and underfloor systems for administration, functional buildings and architecture

Product categories

- Cable routing systems
- Device installation ducts, trunking and poles
- Devices and device sockets
- Underfloor and floor installation systems



Safety and protection installations

Lightning protection, surge protection and fire protection systems

Product categories

- Surge protection
- External lightning protection
- Equipotential bonding and earthing
- Insulation and cable bandages
- Fire-tested routing systems
- Fire protection ducts

1.3.4 Our solutions for industries

Our around 10,000 customers in around 60 countries receive safe, high-performance, economical and future-proof products from us, which fulfil their tasks – also in special applications – every day. The most important industries, for which our products were developed and sold, include the construction industry, wholesalers and single retailers, mechanical engineering, the electrical and research industry, as well as telecommunications and the services sector. We are a solutions provider, particularly for the photovoltaic, wind power, biogas, electromobility, marine and offshore sectors, along with railway technology, power stations, oil and gas, tunnel construction, housing construction and renovation, hospitals and care facilities, computer centres, the food industry, mobile telecommunications and processing industries.

⁸ GRI Standard 416

⁹ GRI Standard 417



For these industries, alongside products specially developed for the requirements of the end customers, we can also offer additional services. These include, for example, planning consultancy or support in project planning on the construction site. In the coming years, our focus will be on the further development and expansion of the sustainable fields of photovoltaics, wind power, biogas and electromobility. However, for us, the subject of the expansion of computer centres or the mobile telecommunications sector are amongst the tasks relevant to the future.

1.3.5 Our service

At OBO Bettermann, we are more than the sum of our parts. In any situation, we are the reliable partner at the side of our customers. It doesn't matter in which application or industry our support is required: We possess the necessary knowledge and offer the appropriate support. We not only supply the entire electrical infrastructure with the best possible products, but also offer comprehensive technical knowledge and experience gathered over more than a century to support the planning and implementation of projects around the world.

Service – OBO can help

In every location and in every phase of a project.

- Competent hotline (national and international)
- Product and system information (digital or printed)
- Selection and planning aids on the web, as an app, as a CAD application or in printed form
- 2D and 3D product data as STEP data or BIM data for planning
- We are wherever our customers are: field services, subsidiary companies and partners in 60 countries
- Engineering services, such as planning support and project coordination for large-scale international projects, through our technical office and the project managers on the construction sites

Training courses from OBO

The OBO Academy offers various training formats, in which customers, planners and architects are informed about current developments, trends, standards and regulations. We use first-hand practical knowledge and information, in order to provide our customers with additional knowledge through our expert advice. The training courses of the OBO Academy are complete, future-orientated and aligned to the requirements of the customers.

- Seminars and workshops
- Local consultation and training courses
- Planner days
- Webinars



Digitalisation

For us, digitalisation means: Designing and securing the future. There is no all-in-one solution – but there are smart products, methods and partners which can provide support in driving forward digitalisation in companies, so that all those involved can profit from it. We founded a separate digital unit for this in 2016, which works to tackle these challenges.

We develop solutions for our own applications (websites, shops, etc.), but also applications that simplify the product selection process for our customers and support them in the planning phase.

Some examples:

- OBO Construct: smart planning tools and product configurators for PC and mobile
- myOBO app: the app support for the construction side offers access to the OBO product catalogues at all times
- BIM@OBO: BIM-compatible planning for electrical installations – quick, easy and sustainable

2. The OBO World

2.1 Corporate management



The Supervisory Board is the top independent controlling body of the OBO corporate group and consists of three people. On account of their training and their many years of occupational experience, the members of the board possess the necessary economic, ecological and social competences. They were named by the owner, solely on account of their technical competence. Our Supervisory Board consists of:

- Ulrich L. Bettermann: Chair of the Supervisory Board
- Prof. Dr Jochem Heizmann, member of the Supervisory Board
- Prof. Dr Wilhelm Haarmann, member of the Supervisory Board

Within the context of the corporate strategy, the highest controlling body agrees the values and targets suggested and specified by the Board of Management. To be able to achieve the targets agreed by the highest controlling body in the field of sustainable development, the Managing Director responsible for the subject tasks a working group with specific targets and points of focus in the area of ESG (environmental, social and governance). The members of the working party report to the Board of Management and participate regularly in further training courses.

In addition, the Board of Management commissions a risk committee, in accordance with the risk management directive of the organisation, in order to identify existing and potential risks in conjunction with ESG.

The Risk Committee is the central body and link between the Board of Management and the individual risk managers of the divisions. The members of the Risk Committee are appointed by the Board of Management.

In the context of their overall responsibility, the Board of Management is responsible for risk management, both legally and factually ("tone from the top"). The Board of Management specifies the organisational framework of the risk management process. Therefore, they make the final decision as to the structural and procedural organisation of risk management, including the continuous checking of adequate staffing and financial resources, to ensure the functionality of the risk management system.

The Board of Management continues to be aware of, and take responsibility for, the fact that the risks incurred by their decision-making are analysed and taken into account in an appropriate manner and that these risks are handled appropriately.

On the basis of the annual report of the Risk Committee and other extraordinary reports and information, the company management takes appropriate higher-level measures to ensure and guarantee the function of risk management as a whole and for dealing with key risks.

The Supervisory Board carries out an annual evaluation of the performance of the Board of Management in economical, ecological and social matters. In the context of this evaluation and on the basis of the annual report of the working group, the Supervisory Board checks how the strategies and projects on economic, ecological and social topics, as determined by the manager and released by the Supervisory Board, were implemented. If the evaluation shows that the specified strategies and aims were not fulfilled, then the Supervisory Board shall instruct the responsible Managing Director to take the necessary measures.

The Board of Management shall commission a working group to identify the economic, ecological and social impacts of the company, and the handling of the same. During the compilation of the Sustainability Report, and to fulfil the appropriate legal requirements, the company engages in regular dialogues with the stakeholders.

The working group compiles an annual report on the economic, ecological and social topics, which were presented to the Supervisory Board by the responsible Managing Director. In the context of the annual company report, the Board of Management reports to the Supervisory Board about the additional risks, about which the Board of Management has been informed on the basis of the OBO risk management directive. During the current reporting period, the Supervisory Board was not informed of any critical matters. The regular reporting of the working groups checks the effectiveness of the method. The Sustainability Report is updated every two years and released by the Supervisory Board.

The Board of Management employs a Compliance Officer, who is responsible for compliance topics (determination of former messages, consultation, continuous development of the Compliance Management System) in each entity of the organisation. The Compliance Officer reports to the Managing Director responsible for the topic and, in turn, they report to the entire Board of Management. The regular reporting of the Compliance Officer checks the effectiveness of the Compliance Management System. The Managing Director responsible for compliance subjects is Prof. Dr Robert Gröning (CFO).

The Managing Director responsible for ecological, economic and social subjects is Lajos Hernádi (CTO). Authorisations are delegated via the Board of Management to the responsible sustainability working group.

The dialogue with stakeholders on economic, ecological and social subjects is carried out via the responsibility on the Board of Management level by Lajos Hernádi (CTO).

Our organisation has committed itself to creating a method by the end of 2024, in order to regulate possible conflicts of interest for all OBO employees (managers, works and employees equally).

We commit ourselves to creating online and in-person training courses and, by the end of 2024, to training all our employees (managers, workers and employees equally) in the subjects of corporate ethics (compliance and human rights) and anti-corruption.¹⁰

The minimum information period for changes to the company shall be according to the valid statutory regulations. The OBO Group guarantees the right to organise at any time, without restriction, in accordance with the applicable laws.¹¹

¹⁰ GRI Standard 2-9-18, 2-24

¹¹ GRI Standard 402, 407



2.2 Corporate strategy

We have always considered ourselves a reliable partner to wholesalers, the planners and the trade. Starting with this role, we are fully aware of the responsibility which we have as one of the leading global providers in the field of electrical installations and the protection of electrical infrastructure. We meet this challenge on a daily basis and therefore recognise it as a part of our vision in the context of our OBO strategy.

As a family-run, medium-sized company, it has always been important to us to invest in new technologies and infrastructure, as well as in sustainable projects and measures.

In 2023, the investment volume for the technology and infrastructure of the corporate group was 38 million euros.

- Germany:

At our location in Böisperde, the previous profile milling shop was renovated to improve energy efficiency in 2023, enabling the hall, most recently used as storage, to be used for production once again.

As part of these energy-efficiency measures, the flat roof was renovated ($0.21 \text{ W/m}^2\text{K}$) including the glass roofs ($1.90 \text{ W/m}^2\text{K}$), the curtain wall was renewed ($0.23 \text{ W/m}^2\text{K}$) including windows ($1.80 \text{ W/m}^2\text{K}$), and the sectional doors and entry doors were replaced ($1.75 \text{ W/m}^2\text{K}$).

- Hungary:

In building A and hall U, a total of 214 lights were replaced with more modern, energy-saving LED lamps in the common areas. This measure achieves annual energy savings of 2,756 KWh and reduces carbon emissions by 1,254 kg.

In addition, two automatic hall doors were replaced that not only feature a lower heat transfer coefficient ($2.03 \text{ W/m}^2\text{K}$) than their predecessors, ensuring improved insulation, but also faster opening and closing speeds (1.6 m/s).

In building A, the entire heating and cooling system was also modernised; the old system was replaced with a more efficient heat pump (cooling: class C, heating: class A++).

A further project from 2022 was the modernisation of the lighting in building U. In the context of this project, 169 lamps were replaced, leading to an energy saving of around 37% with considerably improved lighting values and reducing our annual consumption of 79.1 MWh.

These projects have made an effective contribution to the environmental load of our organisation. This not only has an economic benefit for the organisation, but also has an environmental benefit.



2.2.1 Our Vision

We are designing the electrical infrastructure of the future

Pathfinding solutions from OBO Bettermann make power and data infrastructure safer, simpler and more economical. With our innovations, we can make a decisive contribution to the further development of the globally networked world, together with our customers and partners.

The people of the world are being confronted by numerous challenges: limited resources, climate change and a growing world population are just some of them. This requires a clear vision for the future. We at OBO have it.

To perfect this image of the future, we use our strengths that have made us what we are today. With this knowledge, we have created a Mission for the coming years, which expands on and strengthens the success factors of the past and particularly takes into account our customers and employees, sustainable benefits for the user, environmental protection and all those involved in the delivery chain.¹²

¹² GRI Standard 201-2



2.2.2 Our Mission

- 1 We do everything to optimise the planning and installation of power and data connections down to the last detail through smart solutions.
- 2 We analyse the requirements of our partners and customers, along with technological developments in general, in order to derive from them user-friendly solutions and analogue and digital services with future potential.
- 3 We identify the requirements of future industries and areas of application and concentrate on supporting the megatrends of these areas with our knowledge.
- 4 We promote an active dialogue with partners and approval offices around the world and regularly investigate products, processes and knowledge. We continually use the insights obtained in this way to develop OBO further.
- 5 We always work with the aim of actively contributing to the added value of our customers and partners, because, for OBO, it is particularly the creation of sustainable and binding relationships that counts.
- 6 We check our actions on the basis of environmental, economic and social sustainability, in order to provide OBO and all its employees, customers, partners, shareholders and the company as a whole with a safe future, which is worth living.
- 7 Fair play, team spirit and integrity are decisive factors in OBO's world view. It is for this reason that we commit ourselves – when dealing with customers, suppliers and competitors, as well as our employees and the public – always to be honest and to act fairly and to the best of our knowledge. In the context of their activities, every OBO employee is responsible for compliance with all the valid laws, directives and regulations.
- 8 Through consistent customer orientation and service mentality, we try to make working together with OBO as easy and comfortable as possible for our partners from commerce, industry, the trades and planners and architects.
- 9 OBO promotes an open, cooperative, error-tolerant and positive corporate culture.



2.2.3 Our slogan

Building Connections

The slogan represents the actions, the drive and the intention of the company. It is our aim to be the first address for the best and most innovative connections of the electrical and data infrastructure – thus “Building Connections”.

Our slogan also stands for a close cooperative relationship to our customers and suppliers around the world. Every day, we wish to strengthen further the connection to our customers, to create new connections and support new and existing customers in all their questions and problems.

2.2.4 Memberships in associations and interest groups¹³

At OBO, we are convinced that we can only shape a more sustainable future if we work together. Together with our employees, our customers, our international locations and our partners. This is why OBO is a member of numerous associations and interest groups.

- ZVEI – Zentralverband Elektrotechnik- und Elektronikindustrie e.V.
- VDE – Verband der Elektrotechnik, Elektronik und Informationstechnik e.V.
- DGNB – Deutsche Gesellschaft für Nachhaltiges Bauen e.V.
- ABB – Ausschuss für Blitzschutz und Blitzforschung
- BB e.V. – Bundesverband Brandschutz e.V.
- LiTG – Deutsche Lichttechnische Gesellschaft e. V.
- ETIM – ETIM Deutschland e.V.
- Gütegemeinschaft für Blitzschutzsysteme e.V.
- HEA – Fachgemeinschaft für effiziente Energieanwendung e.V.
- Industrieverband Feuerverzinken
- Interseroh – Umweltdienstleistungen
- VDB – Verband Deutscher Blitzschutzfirmen e.V.
- ZVEH – Zentralverband der Deutschen Elektro- und Informationstechnischen Handwerke

¹³ GRI Standard 2-28

2.3 Declaration of obligation to basic principles and methods of action

The OBO Code of Conduct and the Code of Conduct for Suppliers are based on the valid principles and conventions, such as the principles of the UN Conventions (e.g. UN Declarations of Human Rights, the UN Guiding Principles for Business and Human Rights, the General Declaration of Human Rights and the Rio Declaration on Environment and Development), the OECD Guiding Principles for Multinational Companies and the relevant conventions of the International Labour Organization (ILO). The basic principles for compliance and anti-corruption at OBO are provided in the form of an employee manual for all employees. The declarations of obligations on the basic principles and actions of OBO apply to all activities and business relationships of the organisation. We pay particular attention to local connections and civil organisations, as well as the further training of the next generation.

2.3.1 Example: Christoph Bettermann Schools in Uganda

The first Christoph Bettermann School was erected in Uganda (Africa) through donations from the company in 2012. This is a school for disabled children who, until now, have had no chance of obtaining any training or education. The school was created in the central Ugandan district of Mubende, in which 440,000 people live. Since then, 400 children have attended lessons every day and have been given basic education over the course of eight years. Orphans and children living a long distance away are housed in the school's own dormitory. The school is also home to a medical station as well as therapy and care facilities. OBO CEO Ulrich Bettermann, whose youngest son Christoph uses a wheelchair, made construction possible. The partner in the implementation of the "Christoph Bettermann School" was the "Kindern eine Chance" (A Chance for Children) charity, which has primarily helped AIDS orphans in Africa since 2008. OBO ensured that all the donations were used directly and completely for the good cause.

2.3.2 Example: Support of the Diospi Suyana missionary hospital in Peru

In the Andean town of Curahuasi in the southern Peruvian region of Apurimac, the German doctor husband and wife team, Klaus-Dieter and Martina John, founded the Diospi Suyana in 2007. At a height of 2,650 metres, the clinic offers comprehensive medical help for the indigenous rural population. The equipment, with state-of-the-art devices that correspond to the standards of Western medicine, has helped solidify the good reputation of the hospital throughout Peru. The hospital possesses over 100 beds, six operating theatres, two intensive stations, a laboratory and an X-ray facility with computer tomography. A dental and ophthalmic clinic are also located on the hospital site. Besides the outpatient and inpatient care, the training of indigenous nurses, medical visits to villages and providing information to patients on healthcare subjects are also a part of the concept of the hospital. Since the foundation of the clinic, over 427,000 patients have been treated.

In the summer of 2021, Diospi Suyana needed urgent assistance: A new oxygen system to support Covid-19 patients needed to be commissioned. To guarantee continued safety, the technical infrastructure required a comprehensive overhaul. OBO reacted immediately and donated the urgently needed material and made it available as quickly as possible. OBO assumed responsibility for the technical clarifications and provided support in the planning of the electrical installation for the entire system. Thus, only a couple of weeks later, a shipping container filled with OBO materials was able to set off for the Andes. We are proud to have supported the supply and healthcare provisions of the Peruvian rural population.



In addition, we continue to support social projects around the world for local civil organisations and associations:

- “By bike to work”: Employees living locally are encouraged to travel to the company by bicycle. They are not only offered a weatherproof parking space for their bicycles. At our location in Hungary, there is a campaign every six months, in which cyclists are rewarded with a breakfast. In Germany, we offer our employees the option of leasing a bicycle.
- Collection points on the factory site for used cooking oil, batteries, lamps, waste paper and plastic containers.
- Separate collection of paper and residual waste in the office building, as well as food waste in the canteen.
- The national OBO periodicals regularly contain articles dealing with environmental subjects. In conjunction with the local administrations, the Hungarian organisations start annual waste collection in the surrounding area, along with healthcare in the form of early skin and intestinal cancer detection and the contact to medical specialists, sight tests, etc.
- Subject to agreement with the local administrations, the organisation starts annual litter picks.
- The offer of plant visits for pupils in the area of the production facility and special training programmes to simplify and permit a career selection later on.
- For decades, a key interest of the organisation has been supporting the Pető Institute in Hungary. Pető therapy was developed by the Hungarian physical educator and medical gymnastics expert Prof. András Pető. He created the concept of “conductive promotion” to treat cerebral movement problems. In this context, conductive means that he integrated the four fields of logopaedics, ergotherapy, physiotherapy and remedial gymnastics into his concept to create a holistic approach. The aim is to give physically disabled people as much independence from aids and helpers in everyday life.
- During the approval of subsidy programmes, sporting associations in the local area of the individual businesses are preferred, along with aims with which we can identify and which we consider particularly important. The most important partners are: Dabas Handball Club, Bugyi Handball and Football Club, Hüingsen Football Club, Lendringsen Football Club.¹⁴

¹⁴ GRI Standard 2-23, 413-1

2.4 Compliance management

The basic requirement for responsible company management is compliance with the law. All our activities must comply with laws, regulations and international ethical standards around the world.

Compliance means nothing less than following valid laws and directives. Through the compilation of a Code of Conduct (a behaviour codex according to the standards of ZVEI), OBO has pledged itself to comply with the directives around the world ([Compliance | OBO : https://www.obo-bettermann.com/company/compliance/](https://www.obo-bettermann.com/company/compliance/)).



The OBO Code of Conduct contains the most important values of the OBO Group and offers an ethical orientation to all employees in tackling everyday challenges.

The Code of Conduct deals with the following main subjects:

- Responsible corporate management
- Integrity
- Interests of consumers
- Communication
- Human rights
- Working conditions
- Environmental protection
- Civic commitments

If a person (employee or external person, hereinafter referred to as “informant”) is a witness to an infringement of the Code of Conduct or obtains knowledge of it, the informant can provide information on this via the informant system implemented by OBO ([Informant system | OBO : https://www.obo-bettermann.com/whistleblower-system/](https://www.obo-bettermann.com/whistleblower-system/)).

“Information” here can be considered as information on suspected illegal or unethical subjects in conjunction with the OBO Bettermann Group. In the same way, preventive information on possible risks, especially information regarding human rights or environmental risks, or the infringement of human rights or environmental obligations is included here.

The provision of information can be in person, by telephone or in written or text form (e.g. by letter or e-mail) to the external, independent ombudsperson or to the internal Compliance Officer. The procedure in the case of informer messages is performed in accordance with the informer directive of the organisation.

To check for corruption, the OBO Bettermann Group currently has a risk management directive and a sanctions list inspection process for its company in Germany. Risk management directive 4.1: The risk management system currently covers the largest German companies of the OBO Bettermann Group. OBO has obliged itself to introduce these directives and processes for all companies by the end of 2024. The OBO anti-corruption principles were stated in the employee handbook of the individual OBO companies and all the employees (managers, workers and employees to the same extent) are informed of them.

We have committed ourselves to creating online and in-person training courses and, by the end of 2024, to train all our employees (managers, workers and employees equally) in the subjects of ethics (compliance and human rights) and anti-corruption.

All new and existing suppliers of the organisation are required to recognise the OBO Code of Conduct for Suppliers and the values and principles contained therein in their companies and to strengthen them in their own supply chains.

Both the Code of Conduct and the Code of Conduct for Suppliers will be revised by Q2 of 2024.

During the reporting period, there were no confirmed cases of corruption or legal proceedings on account of anti-competitive behaviour, cartel and monopoly formation or cases of discrimination.

Obligations according to GRI Standard 2-25 for the elimination of negative impacts are treated according to the appropriate national laws.

During the reporting period, there were no infringements of laws and ordinances within the organisation which were punished with fines or non-monetary sanctions.¹⁵

Access control and plant safety at the locations in Hungary and Germany are guaranteed by external service providers, whose employees participate, without exception, in the obligatory human rights training courses. It is a basic ethical requirement and condition of their work to observe human rights and pledge to treat employees of contractors with respect, free of physical or mental force, abuse or mistreatment of any kind or any threat of the same.¹⁶

2.5 Data protection

At OBO, we comply with the laws relating to data protection and treat personal data and all documents and information about business operations in a highly confidential manner. All data must be processed in such a way that the rights of all individuals are complied with. In this way, the OBO Group intends to protect the rights of all the people whose data we process. These include particularly our employees, customers, visitors, suppliers and other business partners.

¹⁵ GRI Standard 2-25-27, 205, 206, 406

¹⁶ GRI Standard 410

3. Analysis of relevant issues and determination of the sustainability strategy¹⁷



3.1 Methods of analysis of relevant issues

The aim of an analysis of relevant issues is the determination of the key topics of a future sustainability strategy of the organisation. It is not only the interests of the organisation itself that should be at the forefront, but also the key issues of sustainable management as determined by the stakeholders (target groups) of the organisation. To guarantee this, an analysis of relevant issues was carried out on the basis of a survey according to the following method.

Due to their contribution and influence on all sustainability matters, the following target groups were selected for the analysis of relevant issues, whereby the answers of the customers, the Board of Management and the Supervisory Board were weighted with a factor of 1.2 on account of their significance:

- **Suppliers/service providers (Factor: 1.0)**
 - The most important suppliers of raw materials, which, together, make up a total net amount of 30% of the raw material deliveries to OBO (irrespective of their amount).
 - The most important suppliers of non-raw materials, as well as service providers which, together, make up a total net amount of 30% of the deliveries and services to OBO (irrespective of their amount).
- **Customers (Factor 1.2)**
 - The TOP 10 installation engineers and entrepreneurs
 - The TOP 10 electrical wholesalers
- **Board of Management and Supervisory Board (Factor 1.2)**
- **Employees, five randomly selected people from each area around the world (Factor 1.0)**
 - Controlling
 - Quality management
 - Production
 - Marketing
 - Sales
 - Procurement
 - Logistics
 - IT Service
 - Personnel
 - Administration/Legal
 - Finance/Taxation
- **Social partners (Factor 1.0)**

¹⁷ GRI Standard 2-29; 3-1-3

The TOP 3 partners in each of the following categories:

- Towns and municipalities
- Sponsored associations
- Charitable projects
- Civil organisations
- Trade associations, chambers of commerce

To create the analysis of relevant issues, the organisation carries out a survey of the target groups, which will be repeated every other year in future. The parts should evaluate the individual questions on a scale of 1 to 5, in which 1 stands for “Completely unimportant” and 5 for “Particularly important”. In addition, they should choose the three most important topics from a list, which the organisation should prioritise. Based on the information obtained from the target groups, the organisation evaluates the data pertaining to each question and, based on these results, creates its sustainability strategy. The answers of the individual target groups are compared to those of the Board of Management and the Supervisory Board and are shown in diagram form.

The key topics are divided up by the working group with the appropriate Managing Director responsible for sustainability issues on the basis of ESG (environment, social and governance). The key factor is how great their influence on the operation of the organisation is:

■ **Environment**

- Careful use of raw materials and energy
- Training and support of the employees in environmental topics

■ **Social**

- Support of the employees and the next generation in (further) training
- Promotion of local associations

■ **Governance**

- Compliance Management System and ethical corporate management
- Risk management
- Workplace safety and health protection

For information on the management of key topics, see Appendix 1 of this report.¹⁸

¹⁸ GRI Standard 3-3, 413-2

3.2 Execution of the analysis and evaluation of the results

In the analysis of relevant issues carried out in 2023, a total of

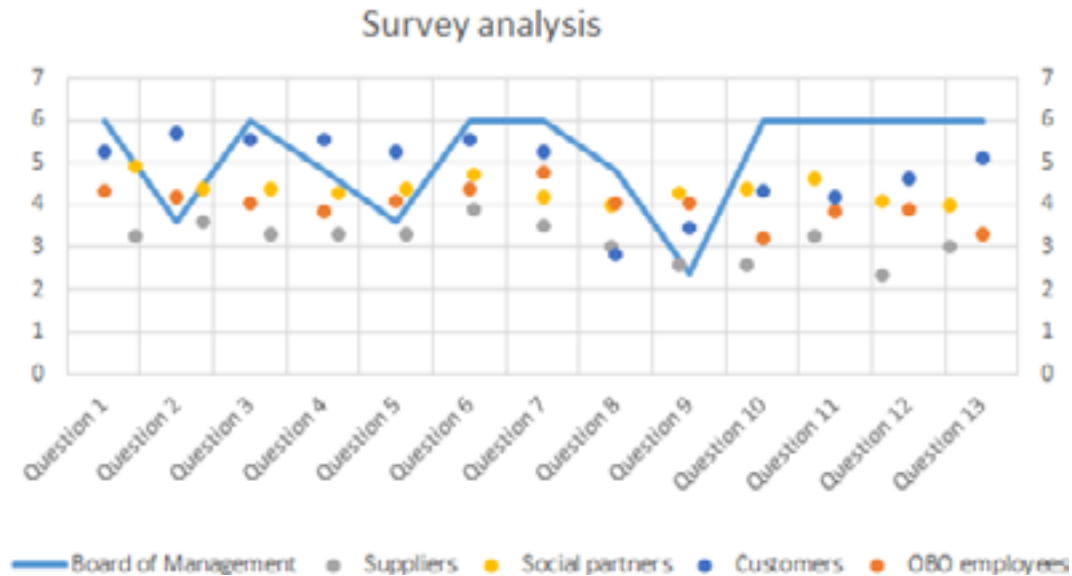
- 25 suppliers
- 20 customers
- 15 social partners
- 75 OBO employees and the Board of Management and Supervisory Board of the organisation were surveyed.

The questionnaire contained the following questions:

***Please answer the following questions on a scale of 1–5, whereby
1 = Completely unimportant and 5 = Particularly important.***

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. How important is it for you that OBO is working ever harder to convert its production to renewable energy and to operate its buildings with sustainable technologies? 2. How important is it for you that OBO is training its employees in various environmental subjects? 3. How important is it for you that OBO places sustainability requirements on its suppliers? 4. How important is it for you that OBO is interested in participating in research projects relating to sustainable raw materials? 5. How important is it for you that OBO sets concrete annual targets to improve its water management? 6. How important is it for you that OBO prioritises compliance with human rights and offers its employees appropriate training courses and expects the same behaviour from its suppliers? 7. How important is it for you that OBO supports future generations through (further) training? 8. How important is it for you that OBO supports local sporting and civilian associations as well as charitable projects? 9. How important is it for you that OBO supports sustainable travel of employees to the workplace? 10. How important is it for you that OBO names a representative at the top level of management for ESG matters (environmental, social, governance)? 11. How important is it for you that OBO has a code of conduct (for itself and suppliers), trains its employees on the subject of the code of conduct and maintains an anonymous informer system? 12. How important is it for you that OBO regularly audits its business partners and suppliers? | <ol style="list-style-type: none"> 13. How important is it for you that OBO offers its employees training courses on the subject of fairness in competition? 14. In your opinion, to which subjects should OBO commit itself most strongly?
Please choose the three topics which are most important to you: <ul style="list-style-type: none"> ▪ Employee development ▪ Workplace safety and health protection ▪ Decarbonisation in production, as well as the use of renewable energy ▪ Rationalisation of resource consumption and sustainable raw materials in production ▪ Diversity and equal opportunities ▪ Prescription of environmental standards in the delivery chain ▪ Securing of human rights ▪ Responsible corporate management, compliance and integrity ▪ Long-term customer relationships and an increase in customer satisfaction ▪ Digitalisation and corporate digital responsibility ▪ Women's rights ▪ Sustainable use of land, forest and water |
|--|--|

The data collected online was evaluated by stakeholder group and weighted according to the previously defined methodology and then compiled and shown in diagram form as follows:



The investigation showed that, according to the stakeholders, the organisation should prioritise the following issues:

Top 3 topics of the suppliers:

- 1) Workplace safety and health protection
- 2) CO₂ reduction in production, as well as the use of renewable energy
- 3) Guarantee of human rights, responsible corporate management, compliance and integrity

Top 3 topics of the customers:

- 1) Rationalisation of resource consumption and use of sustainable raw materials in production
- 2) Employee development
- 3) Responsible corporate management, compliance and integrity, long-term customer relationships and an increase in customer satisfaction

Top 3 topics of the social partners:

- 1) Responsible corporate management, compliance and integrity
- 2) Employee development
- 3) CO₂ reduction in production, as well as the use of renewable energy, rationalisation of resource consumption and the use of sustainable raw materials in production

Top 3 topics of the OBO employees:

- 1) Employee development
- 2) Responsible corporate management, compliance and integrity
- 3) Digitalisation and corporate digital responsibility

Top 3 topics of the Board of Management and the Supervisory Board

- 1) CO₂ reduction in production, as well as the use of renewable energy
- 2) Employee development
- 3) Responsible corporate management, compliance and integrity

In accordance with these results the Board of Management decided, in agreement with the Supervisory Board, to take the following measures and to the following obligations:

Environment



- The organisation commits itself to making natural gas savings of 30% by 2027 compared to 2022 (Scope 1).
- The organisation commits itself to covering 25% of its total energy requirements through renewable energy sources by 2027 (Scope 2).
- From 2024, the organisation commits itself to setting aside a separate budget for German GHG reduction obligation (THG) management to the value of 500,000 euros per year.

Social



- To strengthen the inclusion of the suppliers in climate protection in future, the organisation is compiling an evaluation system for its suppliers in the field of climate protection and, on 01.01.2025, will introduce an award for suppliers, in order to honour their efforts in this area.
- In addition, for some time, the organisation has committed itself to steering attention to specific environmental topics and campaigns and to making the means required for this available.

Governance



- The organisation commits itself to retraining all its employees in the subjects of ethics (compliance and human rights) and anti-corruption by the end of 2024.
- In future too, ESG topics should be represented at the highest level of management with special attention being given through a member of the Board of Management responsible for the subject.
- In the field of compliance, there should continue to be an explicitly named Compliance Officer, who is responsible for the creation of the global Compliance Management System by the end of 2024, along with the subsequent continual further development and management.

4. Our employees



4.1 The global OBO family

Around the world, our employees contribute to the further development of the company and the achievement of our aims. We support every single employee in their efforts to follow their own career path according to their ambitions, abilities and talents. To be successful in future too, we wish to win over people for our company, who will contribute their curiosity, their courage and their creativity. Increasing digitalisation, the lack of skilled workers, demographic change and also the consequences of the Covid-19 pandemic make international cooperation with inter-locational teams ever wiser and more useful. At OBO, we have lived this maxim for years and wish to increase this in future.

4.2 Health protection and assistance

The health of all its employees is the most valuable treasure a company can possess. No economic reason should be above the safety and health of individual people. Every day, we take responsibility for the health and safety of our employees – particularly at times of major challenges, such as the Covid-19 pandemic. We do everything to protect our employees against not only accidents, but also workplace illness. Other key components are stress prevention, nutrition, movement and preventive measures. Here, we use precautionary measures, which can be integrated easily into everyday work, helping to avoid health problems. Company services are guaranteed according to the appropriately valid statutory requirements for all employees.¹⁹

Extracts from our comprehensive healthcare offer:

- Workplace medical care and advice through our company doctor:
- Precautionary medical examinations by the company doctor as well as in the context of campaigns with external support
- Ergonomic workplace analysis
- Company integration management, e.g. integration after a long absence or illness

¹⁹ GRI Standard 401-2



4.3 Work-life balance

We know how important the balance between career, family and leisure time is for the performance and motivation of our employees. This is why we wish to create the right working conditions for them. These include both company preventive services for older employees and healthcare, as well as flexible working hours models.

The flexitime model allows OBO to offer its employees a high level of flexibility. This means that we have flexible starting, break and finishing time regulations, using which our employees can adapt their attendance hours to their requirements. Any overtime worked can be compensated for in leisure time (holiday or flexitime).

This means that we support our employees in harmonising family life and their careers. Part-time working models ease the burden on families but also on those who are carers. Parental leave is guaranteed on the basis of the statutory requirements according to the employees' requirements. OBO makes the subsequent return after parental leave as easy as possible. Open discussion serves as the basis for the resumption of work.²⁰

4.4 Leadership at OBO

Good managers are of decisive importance for the success of our employees and our company. They give our younger employees and ambitious employees the right framework for development and the implementation of ideas. This is why we at OBO place great emphasis on continuous training and the further development of our managers. Many teams work together across locations and countries.

We expect our managers to meet the requirements of their employees and diverse teams. For this, we provide them with all the necessary aids and the required data material.

During management training, we work together with external providers. Our aim is the establishment of a shared management culture with interlocking principles and values. A targeted, moderated exchange between managers of different hierarchies and departments has shown the way.

In addition, we offer further training courses, e.g. training in foreign languages, for managers. Our managers are supported by the HR staff, who advise the managers from the different divisions at our locations and work closely with them.

In the key locations, the amount of top managers obtained from the local community is 100%. More details on diversity in controlling bodies and amongst employees can be found in Appendix 2.²¹

No cases of discrimination were reported in the 2022 reporting year.

²⁰ GRI Standard 401-3

²¹ GRI Standard 202-2, 405-1

4.5 Employee meetings

OBO is a continually growing corporate group, which is perpetually developing further. Of course, we continue to develop our processes. For this, we use a continuous, open exchange between our managers and employees. These discussions only lead to the desired success when appropriate measures follow in their wake.

All the companies of the OBO Group agree targets with key employees, on the basis of which the performance of the employees is evaluated on an annual, or, for certain positions, monthly basis.²² In addition, annual meetings are held with all employees. The superiors and employees can use this foundation to discuss all the key topics jointly. The employee meetings focus on reflections of the past year, along with targets for the coming year. The employee has the opportunity to express potential optimisations in their activities, the behaviour of the superior or of their employer. In addition, the requirements for optimum achievement of targets from the point of view of the employee and the superior play an elementary role. In particular, training required by the employee is identified in this annual employee meeting and discussed. After the meeting, it is the task of the superior to derive the necessary measures for further company training and organise them as necessary. In turn, this approach reflects the demand-orientated personnel development in the company as mentioned earlier on. The joint exchange between employees and superiors allows the determination of competence requirements.

In the OBO Bettermann Group, salaries are determined and negotiated individually, irrespective of the gender of the individual employee. Men and women are treated the same. In the specification of the remuneration of the individual employees, it is their performance, task complexity, qualification and career length that are key.²³ The organisation does not have any specific tariff agreements. Nationally applicable employment laws always apply.²⁴

4.6 Numbers of employees

The data was calculated as the number of employees and given for the deadline of 31.12.2023. For more concrete details on our employees, see Appendix 3.²⁵

4.7 Workplace safety

“Our employees are our most cherished possession.” At OBO, these are not just empty words. To protect our employees, we do everything we can to avoid accidents. We are continually optimising the interplay between people, machines and the workplace, hereby actively creating an awareness for accident prevention and healthy work practices. Here, the Vision Zero is our guide: Through optimum leadership, the inclusion of our employees and the improvement of workplaces and processes, we wish to achieve and cultivate the defined aim of zero accidents.

With regard to fire protection, safety systems and environmental systems, our locations are kept to the state of the art and are improved continuously. Regular workplace analyses, safety working groups and inspections are able to detect and eliminate deviations as quickly as possible. The knowledge won in this way is shared, ensuring an interdisciplinary knowledge transfer.

Every employee is obliged to support us to the best of their ability in our attempts to create safe working conditions. Every employee must know and observe the safety instructions and regulations relevant to them. For this, there are annual safety instruction and effectiveness checks in every division of the company, which are mandatory and are documented appropriately.

In the same way, valid, binding basic rules for safe, accident-free work have been formulated for, and introduced in, all OBO locations. These rules not only affect the employees in the factories, but anyone entering a company of the OBO Group. This allows us to keep the risks to everyone at OBO in ordinary, everyday work as low as possible. We are aware that workplace safety starts with each individual employee and that leading by example has a central role to play. In the field of workplace safety and health protection, the individual OBO companies always work in tandem with the appropriately valid laws.²⁶

²² GRI Standard 404-3

²³ GRI Standard 202-1, 405-2

²⁴ GRI Standard 2-30

²⁵ GRI Standard 2-7-8, 401-1

²⁶ GRI Standard 403-2-7

4.8 ISO 45001:2018 Occupational health and safety management systems

For us, healthy and motivated employees are the key to sustainable economic success. At the same time, with an internationally recognised ISO 45001 certification, we also wish to show that we are taking our social responsibilities seriously and that we are doing everything to reduce the risk of injuries, accidents and workplace illness of employees in a provable manner. For us, the improvement of workplace and health protection conditions also has a role to play. For this, we employ suitable methods and instruments in the context of the certified management system.

We are aware that workplace safety starts with each individual employee and that leading by example has a central role to play. The certified management system for workplace safety and health protection covers all the areas and locations of the OBO Group and serves as a guide to us.²⁷

4.9 Work-related injuries and illnesses

For information on work-related injuries and illnesses, see Appendix 4 of this report.

4.10 Programmes for competence optimisation of employees and as a transitional aid

Each individual employee is involved in the success of the OBO Bettermann corporate group. Following on from this thought, throughout the group, we employ a standardised concept for seminar-based personnel development. We offer both seminars to our employees and training courses for our customers and installation engineers.

The OBO Academy was created many years ago to control and execute these measures. Besides department-specific and interdepartmental seminars, individual measures are also carried out.

The range of training courses covers a wide variety of subjects, including the following seminars: employee management, communication, languages, project management and other technical and product-specific topics. In addition, there is the opportunity to participate in various software training courses or internal product training courses. This is how we wish to work with our employees to further their careers and form the basis for our corporate success. Every employee and trainee can take advantage of the training options in their divisions. This applies to both external training courses and for the internal training courses of the OBO Academy. There is no current record of the hours involved, but this will be introduced for a future report.²⁸

²⁷ GRI Standard 403-1, 403-8

²⁸ GRI Standard 404-1-2

5. Taxation concept



5.1 Taxation governance

The Board of Management of the OBO Bettermann Group wishes to guarantee group management in accordance with the law and commits itself to following national and international taxation regulations and not to infringe them. At the same time, we expect our employees to behave in accordance with the law at all times and to observe legal requirements.

Our tax compliance culture reflects the basic attitudes and behaviours of the institutions and management of our company towards compliance with taxation regulations. Tax honesty is important to company management. Through it, we wish to reinforce the fact that our employees place a high emphasis on the observance of taxation regulations and the correct fulfilment of tax obligations. In addition, we wish to influence the willingness of our employees positively towards behaviour in compliance with regulations, in order to create an awareness at every level of the company that compliance with legal obligations is necessary and important and that every employee makes a contribution to this.

- In our company, the legally binding taxation regulations on a national and international level, as well as all voluntary obligations, are to be complied with in every action.
- All employees are obliged to inform themselves about the legal requirements applicable to their area of responsibility, to comply with them and, in cases of doubt, to obtain additional information and advice from the taxation division.
- The aim is for all employees to behave in accordance with the rules in order to directly avoid taxation risks. It should also form a basis for legal, proper planning of the company's taxes.
- For the implementation of the Code of Conduct, it is necessary to determine potential taxation compliance risks and derive concrete measures from them for the minimisation of these risks. In doing this, internal and, if necessary, external taxation experts are involved in the decision-making processes.²⁹

5.2 Taxation strategy and targets

A key aim of the OBO Bettermann Group is to be tax compliant – i.e. fulfil all the relevant taxation obligations. To meet this obligation, the Board of Management of the OBO Bettermann Group has decided to implement a tax CMS according to

²⁹ GRI Standard 301-2

the specifications of IDW PS 980, and to check it regularly for its appropriateness and effectiveness.

The tax CMS guarantees a sustainable and continuous transfer of tax-relevant knowledge to the operative divisions. This adds to the high level of sensitivity and awareness for taxation issues.

The taxation division supports the operative divisions through proactive tackling of topics and the provision of solutions. These measures are implemented in close cooperation with all those involved. Standardised processes and the provision of working aids, templates or tools reduce taxation risks and avoid possible errors.

Based on this decision, the following aims are pursued:

- The OBO Bettermann Group complies with all its taxation obligations and has an interest in the timely and complete fulfilment of taxation obligations.
- The taxation department considers itself an efficient support unit in finding solutions to potential taxation questions and contributes to the efficient handling of resources and costs.
- Implementation of appropriate and trusted practices for the prevention, detection and investigation of taxation risks
- Prevention of reputational damage, triggered particularly through infringements of taxation obligations
- Improvement of the planning of company taxation as well as unwanted taxation risks
- Implementation of an effective tax CMS, including appropriate documentation, which is practicable for the OBO Bettermann Group
- Strengthening of the adaptability of the OBO Bettermann Group to the continually changing general conditions in the field of taxation³⁰

³⁰ GRI Standard 301-2

6. Ecology



6.1 Materials

Recycled materials

We only employ high-quality raw materials for our products. An innovative recycling process means that the plastic granules are now used even more efficiently. Amongst other things, production waste is fed back into production as a so-called recyplate. A complex and automated material supply system ensures consistent material quality and optimum energy consumption.

In the field of plastic injection moulding production, over 42 tonnes of plastic waste in the form of starting and waste parts were reused directly in production in 2023.

The value is considerably higher in plastic extrusion. Here, in 2023, it was possible to reuse over 1,200 tonnes of plastic material through the recycling process.

The plastic waste which could not be recycled internally was handed over to appropriate specialist companies for recycling.

Packaging material

In the field of packaging, we already use cardboard made of 100% recycled material as corrugated cardboard or a combination of 98% recycled material and 2% FSC-certified material. As solid board, we already use material which is 100% recycled.

The film packaging we used is also 100% recycled. The films to protect surfaces represent a greater challenge, which we are currently testing.

The majority of our metal products of the cable support system manages completely without or with minimal packaging in the form of plastic tapes. Our cable ladders, cable and mesh cable trays, as well as the corresponding mounting accessories, are packed in recessed pallets and mesh boxes. The recessed pallets and mesh frames are reusable and used multiple times.

With the design of the reusable packaging, for decades we have concentrated on the ability to dismantle them for empty transport, thus allowing space- and resource-saving transport. The loading agents can be repaired and therefore used for years.



6.2 Energy

A key resource for the production of 30,000 OBO products is energy. This requirement carries a great deal of responsibility. This is why, more than 10 years ago, we switched to 100% regenerative natural power at the Menden location.

By choosing power from renewable sources, OBO is reducing CO₂ emissions by 9,800 tonnes per year. By comparison: This is the amount which would be produced if 2,000 OBO employees drove 28,000 kilometres per year with their cars. To save such a quantity of CO₂ in a biological manner, 783,000 beech trees would have to be planted, for example. The flawless origins of our green power are tested and certified by TÜV Süd according to strict directives.

The OBO factory in Hungary also uses a certain amount of green power and, in addition, uses an additional environmentally friendly energy source: The photovoltaic system installed there uses the power of the sun to support the operation of the in-house production systems.

A photovoltaic system with an output of 2.3 MWp was installed at the Menden location in 2023. This output corresponds to CO₂ savings of 872 tonnes per year. In comparison: To save the same volume of CO₂ in a natural manner, 40,055 trees would have to be planted.

In addition, we make every attempt to reduce our current consumption continually. Thus, in the last 3 years, replacing old fluorescent tube lighting with new, more efficient LED lamps has generated a saving of more than 224 MWh. In addition, an optimisation of the ventilation system has achieved savings of a further 130 MWh through output control and adjustment of the operating hours.

	2020	2021	2022	2023
Power	29,479,394	33,540,659	31,760,639	30,889,929
Of which green power	19,615,507	23,725,730	28,852,219	25,689,295
Gas	25,417,098	26,035,363	22,431,706	23,298,867

6.3 Water and wastewater

As the OBO Bettermann corporate group, we take our responsibility for environmental protection and sustainability seriously. Our environmental directive takes the Water Management Act (WHG), the Water Framework Directive, the VawS ordinance and environmental policies according to ISO 14001 into account.

We at OBO Bettermann have pledged ourselves to the protection and sustainable use of water resources. Our motto “Be ahead of the legal requirements, if possible, without endangering the core priorities of the company” reflects our attempts both to achieve the environmental aims and also to maintain the essential targets and values of our company. In the context of this principle, we set ourselves qualitative and quantitative aims, intended to reduce our water consumption, optimise wastewater treatment and promote an awareness of the sustainable use of water. It is our aim to make a positive contribution to the protection of waterways through more efficient water use and improved wastewater treatment. Through these measures, we wish to meet our responsibility towards the environment and to promote more sustainable handling of water.

6.3.1 Qualitative aims

Implementation of a comprehensive water management plan:

We aim to develop and implement a detailed water management plan, which covers the complete water usage and treatment in the company. The basis for this is supplied by continuous consumption data on freshwater, reused water and wastewater. From this, a clear structure for the efficient use of water resources is to be created, in order to show potential improvements.

Promotion of the reuse of wastewater:

Our aim is to promote the reuse of treated wastewater. Through the use of suitable technologies and methods, processes should be established to allow the treatment and reuse of wastewater.

Reduction of wastewater volumes and loads:

We are committed to reducing wastewater volumes and loads by optimising processes, checking and maintaining systems regularly, and implementing wastewater recovery measures. We try to minimise the environmental impacts of our wastewater processes.

6.3.2 Quantitative aims

Reduction of water consumption by 10% by the end of 2025:

We have set ourselves the aim of reducing our entire water consumption by 10% by the end of 2025. This is being achieved through more efficient processes, the use of water recovery systems and by making employees use water sparingly. In addition, to achieve this aim, we use water-saving inserts, the use of rainwater, as well as the use of water from neighbouring moving bodies of water to cool the machines.³¹

	m ³ /year			
	2020	2021	2022	2023
Mains water	26,828	25,740	20,914	23,780
Well water	25,288	41,226	21,278	26,036
Disposal	810	530	367	456
Introduction into sewer	26,018	25,210	20,547	25,499
Introduction into river/trickled away	9,455	28,386	29,938	24,134

The well water is only used in the summer, when outdoor temperatures are very high, to cool machines and systems. This water runs in a separate circuit and does not come into contact with the normal cooling water or with machine parts. In the OBO plant in Menden, the well water is run into the neighbouring river. In the OBO plant in Hungary, the well water trickles into the outdoor areas. The mains water from the sanitary areas and partially from production is run, if possible and approved, into the wastewater channel of the municipal authorities for treatment in the sewage works. Contaminated water, which cannot simply be run back into the circuit, is treated by appropriate technical companies. In a chemical-physical treatment process, water and pollutants are separated from each other, meaning the water can then be run back into the normal wastewater network.³²

³¹ GRI Standard 303-1-2

³² GRI Standard 303-1-2

6.4 Biodiversity³³

Responsible people have always ensured a sound economic, ecological and social basis for their business activities. For us, this maxim has applied since the company's foundation over 110 years ago.

The company's guiding principles and policies state that each employee is also responsible for the safety and protection of the environment. For managers at all levels, this is also a part of their management responsibility.

The company's guiding principles and the quality policy of the corporate group include, amongst other things, that:

- We take into account environmental requirements in all corporate decisions.
- We commit ourselves to responsible actions. Buildings, machines and systems are erected and operated in such a way as to avoid damage to people and the environment. Sources of danger are detected and eliminated systematically.
- Each employee is responsible for safety and environmental protection.
- The awareness for safety at the workplace and environmentally aware actions are required from all employees.
- Proper information and regular instruction increase the qualification and motivation of the employees and contribute to the avoidance of accidents and cases of damage, even with negative environmental impacts.
- We carry out research and development, taking environmental aspects into account, with the aim of improving existing items and continually creating new ones.
- During the creation of our products and when using different raw materials, we must consider the resources employed and the environmental compatibility.

6.5 Emissions³⁴

Within the OBO Bettermann Group, there is an interdisciplinary team to deal with sustainability matters, which also deals with the creation of the THG balance and the reduction of the THG values. The team consists of employees from the fields of energy and environment management, building management, finances, marketing, legal and administration. It reports directly to the responsible Managing Director.

The THG balances performed observe the CO₂ emissions for the Cradle to Gate sector.

	CO ₂ balance in tonnes			
	2020	2021	2022	2023
Scope 1	6,195	6,308	5,552	6,381
Scope 2	3,529	3,512	1,028	1,687
Scope 3	155,771	187,434	171,167	183,859

The CO₂ footprint at an item level is currently being compiled on the basis of the Company Carbon Footprint. By the end of 2023, we wish to be able to state the CO₂ footprint for the A articles. This should also help us especially to strive for optimisations at an item level, in order to improve the CO₂ footprint of the company and of the items.

Aims for Scope 1

By 2027, we wish to reduce the Scope 1 emissions by 30%. For this, we wish to substitute gas with a refitting of the heating systems to heat pumps, which will be operated using renewable energies.

Aims for Scope 2

By 2027, we wish to cover 25% of the total energy requirements from renewable energy produced ourselves.

Aims for Scope 3

With the purchased raw materials, by 2026, we will employ 5% of CO₂-neutral material in the plastic area and 5% of CO₂-neutral material in the steel sector by 2027.

The Sustainability team regularly evaluates the degree of implementation and the success of the measures being implemented. The degree of achievement of the targets is also communicated to the entire Board of Management every year.

To achieve our climate targets, it is paramount that our suppliers are included in our climate strategy. In future, when choosing suppliers, the CO₂ balance and the measures connected with CO₂ reduction will have an influence in the selection.

³³ GRI Standard 304-2

³⁴ GRI Standard 305-1-2-3-5

The basis for this is the determination of the CO₂ balances of the suppliers for Scopes 1–3. To determine the Product Carbon Footprint of our products, we are also reliant on the Product Carbon Footprints of the supplied raw materials, semi-finished products and finished parts.

To guarantee a high standard and inform of our suppliers about our values, we have compiled a Code of Conduct for Suppliers, which is binding for all suppliers. This Code of Conduct serves as the basis for long, trusted cooperation for mutual benefit.

From 2024, we will honour the most climate-friendly supplier, in order to express our recognition to the supplier for the work carried out to protect our climate. In addition, this award is intended to offer an incentive to take further climate protection measures.

6.6 Waste³⁵

A key part of the OBO sustainability strategy is the increase of the amount of recycled material used in production. Excess material or waste from production is not disposed of, but returned to the production cycle where possible.

The level of innovation here is illustrated clearly by the OBO flush-mounted and cavity wall boxes, which are manufactured with 100% green eco-power. Recycled products are used for the production of flush-mounted sockets, meaning that these finished products are made from 80% high-quality recycled material.

This example shows perfectly how important and valuable recycling is as the final step in recycling management. Unfortunately, not every material can be processed directly at our production locations. This makes it all the more important to separate raw materials as well as possible and to feed them to a proper processing facility. This means that it is possible to use scarce resources for new products and applications.

	Waste volumes in kg			2023
	2020	2021	2022	
Steel scrap	11,701,119	12,265,755	10,498,905	11,586,566
Stainless steel scrap	454,150	504,219	492,270	471,041
Zinc	505,943	490,340	427,592	347,026
Plastic	372,640	650,818	528,733	716,549
Packaging waste	696,520	681,513	580,599	526,603
Non-ferrous scrap metal	58,934	68,253	58,267	95,155
Miscellaneous	204,607	224,921	178,295	241,667
Hazardous waste	603,630	568,690	656,523	643,549
Total	14,597,543	15,454,509	13,421,18	14,628,156

Over 90% of our waste was recycled in 2022, allowing it to be reused. It is our aim to increase this value yet further and, in particular, to reduce the volume of waste disposed of by burning.

³⁵ GRI Standard 306-1

7. List of appendices

Appendix 1 Management of key topics

Appendix 2 Details of diversity in controlling bodies and amongst employees

Appendix 3 Details about our employees

Appendix 4 Work-related injuries and illnesses

Appendix 5 GRI content index

Appendix 1

Management of key topics

Relevant subject	Negative and positive impacts on the economy, environment and people (incl. the impacts on human rights)	Involvement of the organisation in the negative impacts	Guidelines	Obligations	Concrete measures	Follow-up of the effectiveness of the measures taken	Description of the influence of the inclusion of the interest groups in the evaluation of the effectiveness of the measures
Careful use of raw materials and energy	OBO's production activities are, by nature, material, energy and work-intensive (steel and plastics processing). We strive to create long-term, reliable business relationships, in order to avoid risks in the area of human rights. We are aware that, after their life cycle has expired, our products represent a burden to the environment. Through our activities, we guarantee a safe existence for around 4,000 employees and their families around the world and support the economy through the construction industry. The innovative, user-friendly and high-quality products guarantee the personal safety of our customers and their real estate.	Some of our production activity places a burden on the environment, as does the transport of the products. Further details on our activities and business relationships can be found in Point 2.2 Corporate strategy of the Sustainability Report.	OBO Sustainability Report, which is valid for all the locations of the OBO Group around the world. International standards: ISO 50001 and GRI	See Point 3.2 of the Sustainability Report	The R&D division has made its aim not only to continually work on new products, but also to develop the existing product range further, whilst maintaining the existing quality features, and to manufacture it in a manner that uses less energy and raw materials. In addition, see Points 1.3 and 3.2 of the Sustainability Report.	See Point 2.1 Compliance management of the Sustainability Report (GRI 2-9 to 2-18)	See Points 2.1 and 3.1 of the Sustainability Report, GRI 2-9 to 2-18 and 2-29)
Education and support of employees in environmental issues	In the context of the education and support of the employees in environmental issues, we try to sensitise those around us, in order to reach not only our employees, but also a large section of the population through their families.	Sufficient resources are made available to keep expanding the current knowledge levels of the employees. These measures have only positive impacts.	OBO Sustainability Report, which is valid for all the locations of the OBO Group around the world.	OBO commits itself to maintaining the current initiatives in the long term as well and, if possible, to expand them through further initiatives. Besides compliance with the regulatory specifications, OBO also initiates environmental projects beyond this scope (see Concrete measures).	See Point 2.3 Compliance management of the Sustainability Report (GRI 2-23)	See Point 2.1 Compliance management of the Sustainability Report (GRI 2-9 to 2-18)	See Points 2.1 and 3.1 of the Sustainability Report, GRI 2-9 to 2-18 and 2-29)
Support of the employees and the next generation in (further) training	The organisation regards the (further) training of its employees and the young generation as a long-term investment in the future, which has a positive impact on both the organisation and the immediate vicinity. These measures have no negative impacts. Schools and school classes can register individually for factory visits throughout the year.	Training courses are organised and sufficient resources are made available. These measures have no negative impacts.	Each OBO company compiles its own training course plan every year according to individual requirements.	View of the organisation: Beyond the scope of the statutory requirements, OBO follows its training aims according to its requirements.		At OBO, training courses can be divided up into two basic categories. The first category contains training courses for employees, the second training courses or programmes to simplify career choices for external people (adults or students). For employees: <ul style="list-style-type: none">▪ OBO Academy online courses: onboarding training course, product training courses, commercial and technical further training, health and safety-relevant training courses, IT training courses▪ Language courses in the workplace or in language schools▪ Internal retraining▪ Management competence training course For external people: <ul style="list-style-type: none">▪ Technical training for new arrivals▪ Product training for installation engineers▪ Factory tours for students	Using the training course plans, an annual report on the fulfilment of the stated aims is compiled and is given to the responsible manager. The training course plan for the following year is modified on an annual basis, according to requirements.
Promotion of local sport and civil associations	The promotional programmes have no negative impacts, but contribute to healthy leisure activities and a connection to the local community.	Such promotions have no negative impacts.	After receipt of the individual enquiries from sport and civil associations, promotional programmes are inspected and evaluated by the Board of Management on an ad hoc basis. The necessary resources are then made available by the management. The form and content of the promotions are aligned to the local legal regulations of the individual countries.	The OBO Group sees that it has a responsibility, not just as a safe employer in the region and member of society, but also as a promotor of local sport and civil associations.	See Point 2.3 Compliance management of the Sustainability Report (GRI 2-23)	The promotional plans for sport and civil associations are compiled on an annual basis and form the basis for the issuing of the promotional monies. The appropriate management members use the promotional plans and enquiries by the associations to make their decision as to whether to provide support.	See Point 3.1 of the Sustainability Report (GRI 2-29)
Compliance Management System and ethical corporate management	See Point 2.4 Compliance management of the Sustainability Report (GRI 2-26)	See Point 2.4 Compliance management of the Sustainability Report (GRI 2-26)	See Point 2.4 Compliance management of the Sustainability Report (GRI 2-26)	See Point 2.4 Compliance management of the Sustainability Report (GRI 2-9 to 2-18 and 2-26)	See Point 2.4 Compliance management of the Sustainability Report (GRI 2-26)	See Point 2.1 Compliance management of the Sustainability Report (GRI 2-9 to 2-18)	See Point 3.1 of the Sustainability Report (GRI 2-29)
Risk management	To maintain and strengthen the reputation of the OBO Group, established more than 110 years ago, risks should be continuously identified in the context of a strategic and systematic risk management process and evaluated, communicated, controlled, monitored and documented. There are no impacts of risk management, although the risk management system helps to create long-term, reliable business relationships, in order to avoid risks in the area of human rights.	There are no negative impacts in this area.	In addition to the OBO Group making the necessary resources available, a risk management process and directive was created, which regulates the individual details on this subject. The risk management directive primarily concentrates on the inner risks, whilst the external risks, separated from this process, are regulated by LksG.	The risk management directive is scheduled to be introduced around the world for all OBO companies by the end of 2024. Within the statutorily specified period, the risk management system will also be introduced according to LksG.	See Obligations	See Point 2.1 Compliance management of the Sustainability Report (GRI 2-9 to 2-18)	See Point 2.1 of the Sustainability Report (GRI 2-9 to 2-18)
Workplace safety and health protection	For OBO, healthy and motivated employees are the key to sustainable economic success. A positive impact of these measures is the increased productivity of our employees, low fluctuation and regulated protection of human rights.	There are no negative impacts in this area.	The directives on workplace safety and health protection are aligned to the valid national legal obligations.	Besides compliance with the appropriate legal requirements, OBO also offers services in the fields of workplace safety and health protection, e.g. preventive examinations or employer contributions to the purchase of spectacles. In addition to the fact that the OBO Group makes the necessary resources available and complies with all the valid regulations and legal obligations, the safety aspects are prioritised on all procurements. International standards: ISO 45001:2018	See Obligations	See Guidelines	As the regulations for workplace safety and health protection are aligned to strict legal requirements, the influence of the inclusion of the interest groups is concentrated on continuous agreements on the subject between the organisation and the works council.

Appendix 2

GRI 405-1

As of 12.2023

				Gender			Age group		
				Total	Male	Female	Under 30	30–50	Over 50
a)	People in controlling bodies	Supervisory Board		3	3				3
		Holding management		4	4			1	3
		Subsidiary company management		37	35	2	0	14	23
		Total		44	42	2	0	15	29
				100%	95%	5%	0%	34%	66%
b)	Employees	German production country	Employees	582	396	186	74	244	264
				100%	68%	32%	13%	42%	45%
			Commercial employees	625	596	29	102	265	258
				100%	95%	5%	16%	42%	41%
		Hungarian production company	Employees	397	201	196	73	272	52
				100%	51%	49%	18%	69%	13%
			Commercial employees	1,014	600	414	130	489	395
				100%	59%	41%	13%	48%	39%
		Total		2,618	1,793	825	379	1,270	969
				100%	68%	32%	14%	49%	37%

Appendix 3

Details about our employees

Art. 2-7

Employees			Production, Germany			Production, Hungary		
			Total	Male	Female	Total	Male	Female
a		Total	700	623	77	1,411	801	610
b	i	Indefinite	624	553	71	1,441	801	610
	ii.	Definite	76	70	6	0	0	0
	iii.	Employee without guaranteed working times	0	0	0	0	0	0
	iv.	Full time	662	609	53	1,400	800	600
	v.	Part time	38	14	24	11	1	10

Art. 2-8

Leasing

Total amount, Germany				118				Total amount, Hungarian				30	
a	i.	Contractual work			Production	Logistics	Human Resources	QM	Contractual work		Production		
			Trainees	70	32	11	27	0		Commissioned work	0		
			Leasing work	35	34	1	0	0		Leasing workers	0		
			Working student	13	5	0	8	0		Pension insurance fund	12		
	ii.	Type of work (see area where used)			Production assistants	Ware-house work	Admin. work	Admin. work		Production			

Art. 401-1

2023, whole year

		Production, Germany			Number of people as of 31.12.2023	Production, Germany			Rate	Production, Germany		
		Total	♂	♀		Total	♂	♀		Total	♂	♀
Entries	Total amount	61	53	8		700	623	77		9%	9%	10%
	Under 30	24	21	3		113	104	9		22%	21%	35%
	30–50	27	24	4		284	256	28		10%	9%	13%
	Over 50	9	8	1		303	263	40		3%	3%	3%
Departures	Total amount	57	50	7					Rate	8%	8%	10%
	Under 30	23	20	3						20%	19%	33%
	30–50	26	23	3						9%	9%	12%
	Over 50	9	8	1						3%	3%	3%

2023, whole year

		Production, Hungary			Number of people as of 31.12.2023	Production, Hungary			Rate	Production, Hungary		
		Total	♂	♀		Total	♂	♀		Total	♂	♀
Entries	Total amount	279	155	124		1,411	801	610		20%	19%	20%
	Under 30	93	58	35		203	127	76		46%	46%	46%
	30–50	128	70	58		761	440	321		17%	16%	18%
	Over 50	58	27	31		447	234	213		13%	12%	15%
Departures	Total amount	199	105	94					Rate	14%	13%	15%
	Under 30	56	30	26						28%	24%	34%
	30–50	93	47	46						12%	11%	14%
	Over 50	50	28	22						11%	12%	10%

Appendix 4

Work-related injuries and illnesses

403-9

	Hungary		Germany	
	Quantity	Rate	Quantity	Rate
Deaths	0	0	0	0
Injuries with serious consequences	0	0	28	
Documented, work-related injuries	30	46	13	

(Basis: 1 million worked hours)

The key types of work-related injuries: Bruises, cuts, breaks

Number of hours worked:

Hungary: 2,276,730

Germany: 1,751,754

Work-related risks: The risks are determined with the help of risk evaluations, internal audits and plant inspections.

Within the reporting period, there were no serious workplace accidents, meaning that no new measures had to be taken (Hungary).

403-10

	Hungary	Germany
	Quantity	Quantity
Deaths	0	0
Documentable work-related illnesses	0	0

Key types of work-related illnesses:

Work-related methods that hide the risk of illness: We carry out risk evaluations, accredited measurements, tests on biological indicators in the urine and blood of employees exposed to chemicals, medical laboratory tests for employees exposed to chemicals, organise health days for employees and offer lung screenings for employees exposed to dust.

Appendix 5

GRI table of contents (index) according to GRI-SRS

Standard	GRI no.	GRI description
Consolidated GRI Standards		
GRI 1: Basic principles		
		1. Purpose and system of the GRI standards
		2. Key concepts
		3. Reporting in accordance with the GRI Standards
		4. Principles of reporting
		5. Additional recommendations for reporting
GRI 2: General data		
		1. The organisation and its report compilation practices
2	2-1	Organisation profile a) Legal name b) Type of ownership structures and the legal form c) Location of company headquarters d) Countries in which the company is active
2	2-2	Entities, taken into account in the sustainability reporting of the organisation a) Entities taken into account in the sustainability reporting b) Differences between the entities in the inspected group reports and the entities under 2-2a) c) Approaches in consolidation of information
2	2-3	Reporting period, reporting frequency and point of contact a) Reporting period and frequency b) Reporting period for financial report compilation, or, if they do not agree to the reporting period under 2-3a), the reason for it c) Date of publication d) Contact for questions relating to the report
2	2-4	Correction or restatement of information a) Explanation of the correction or restatement
2	2-5	External testing a) Directive and practices for the inclusion of external testing b) Statement as to whether external testing of the Sustainability Report took place
2. Activities and employees		
2	2-6	Activities, added value chain and other business relationships a) Industries in which OBO is active b) Description of the added value chain (activities, products, services and operated markets/ delivery chain/downstream entities and their activities) c) Relevant business relationships d) Key changes to points 2-6-a, 2-6-b and 2-6-c in comparison to the previous reporting period

Standard	GRI no.	GRI description
2	2-7	<p>Employees</p> <p>a) Total number of employees by gender and region</p> <p>b) Total number of employees by gender and region</p> <ul style="list-style-type: none"> – Indefinite/definite – Employees without guaranteed working hours – Full-time employees/part-time employees <p>c) Methods and assumptions used to compile the data and whether the numbers were published</p> <p>d) Contextual information necessary for the understanding of the data stated under Points 2-7a) and 2-7b)</p> <p>e) Considerable variants in the number of employees during the reporting period and between the reporting periods</p>
2	2-8	<p>Workers who are not employees</p> <p>a) Total number of workers who are not employees, detailed information</p> <p>b) Methods and assumptions used to compile the data, detailed information</p> <p>c) Considerable variants in the number of employees during the reporting period and between the reporting periods</p>
3 Corporate management		
2	2-9	<p>Management structure and composition</p> <p>a) Management structure, including the committees of the highest controlling body</p> <p>b) Committees of the highest controlling body, which are responsible for the economy, environment and people</p> <p>c) Composition of the highest controlling body and its committees, detailed information</p>
2	2-10	<p>Nomination and selection of the highest controlling body</p> <p>a) The nomination and selection method for the highest controlling body and its committees</p> <p>b) Criteria for the nomination and selection of the members of the highest controlling body, detailed information</p>
2	2-11	<p>Chair of the highest controlling body</p> <p>a) Is the chair also a manager in the organisation?</p> <p>b) If yes, functions within the company management, reasoning and how can conflicts of interest be prevented and reduced?</p>
2	2-12	<p>Role of the highest controlling body in the supervision of tackling the impacts</p> <p>a) Role of the highest controlling body and management with regard to sustainable development</p> <p>b) Role of the highest controlling body in the supervision of the duty of care with reference to the environment, economy and people, detailed information</p> <p>c) Role of the highest controlling body in the testing of the effectiveness of the processes of the organisation</p>
2	2-13	<p>Delegation of responsibility for the management of the impacts</p> <p>a) Description of how the highest controlling body delegates the responsibility for the management of the impacts of the organisation on the economy, the environment and people, detailed information</p> <p>b) The method and the frequency with which the managers or other employees report to the highest controlling body about the management of the impacts of the organisation on the economy, the environment and people</p>
2	2-14	<p>Role of the highest controlling body in sustainability reporting</p> <p>a) If the highest controlling body is responsible for the checking and approval of the reported information, including the key topics, then description of the method for checking and approval</p> <p>b) If the highest controlling body is not responsible for the checking and approval of the reported information, reason</p>
2	2-15	<p>Conflicts of interest</p> <p>a) Description of the method with regard to the determination of conflicts of interest</p> <p>b) Report on the conflicts of interest, detailed information</p>

Standard	GRI no.	GRI description
2	2-16	Information about critical issues a) Description of how critical issues are forwarded to the highest controlling body b) Total number and type of the critical issues about which the highest controlling body is informed during the reporting period
2	2-17	Collected knowledge of the highest controlling body a) Measures taken in order to expand the collected knowledge, abilities and experience of the highest controlling body in the field of sustainable development
2	2-18	Evaluation of the performance of the highest controlling body a) The methods for evaluation of the performance of the highest controlling body b) Evaluation independent or not? Frequency of the evaluation c) Description of the measures taken as a reaction to the evaluations
2	2-19	Remuneration policies a) Description of the remuneration policies of the members of the highest controlling body, detailed information b) Explanation of the link between the remuneration policies of the members of the highest controlling body and of managers with reference to the management of the organisation on the economy, environment and people
2	2-20	Method for specifying the remuneration a) Method for designing remuneration policies and the specification of remuneration, detailed information b) Results of the agreement of the stakeholders on remuneration policies
2	2-21	Ratio of annual overall remuneration a) The ratio between the overall annual remuneration of the highest-paid person of the organisation and the mean level of overall annual remuneration of all employees b) The ratio of the percentage increase in the overall annual remuneration for the highest-paid person of the organisation to the mean percentage increase in the overall annual remuneration for all employees c) Contextual information on 2-21a) and 2-21b)
4. Strategy, guidelines and practices		
2	2-22	Declaration of use on the strategy for sustainable development a) Declaration of use by the highest controlling body or the leading manager of the organisation on the relevance of sustainable development for the organisation and their strategy on the contribution to sustainable development
2	2-23	Declaration of obligation to basic principles and methods of action a) Declaration of obligation to basic principles and methods of action for responsible, commercial actions, detailed information b) Specific obligation declaration to uphold human rights, detailed information c) Links to the obligation declarations d) The approval level of the obligation declarations e) To what extent do the obligation declarations apply to the activities of the organisation and the business relationships? f) Type of information of obligation declarations passed to the employees, business partners and other relevant parties
2	2-24	Inclusion of the declarations of obligations on the basic principles and actions a) Inclusion of the declarations of obligations on the basic principles and actions in responsible business practices, detailed information

Standard	GRI no.	GRI description
2	2-25	<p>Methods for the elimination of negative impacts</p> <p>a) Obligations to the elimination of negative impacts, which the organisation causes at its own admission or to which they have contributed</p> <p>b) Approach to the determination and treatment of complaints (submitted or participated)</p> <p>c) Other methods used by the organisation for the elimination of negative impacts, which it has caused or to which it has contributed</p> <p>d) Description of how the stakeholders, who are the intended users of the complaints procedure, are included in the design, checking, application and improvement of this procedure</p> <p>e) Description of how the organisation traces the effectiveness of the complaints procedure</p>
2	2-26	<p>Procedure for obtaining advice and signalling issues</p> <p>a) Description of the procedure of how advice on the implementation of the guidelines and practices of the organisation is to be provided and/or how business practice issues are to be signalled</p>
2	2-27	<p>Compliance with laws and ordinances</p> <p>a) Total number of significant infringements of laws and ordinances (financial penalties or non-pecuniary sanctions)</p> <p>b) Total number and monetary value of financial penalties paid during the reporting period, detailed information</p> <p>c) Description of the primary infringements</p> <p>d) Description of how the organisation has determined the primary infringements</p>
2	2-28	Membership in associations and interest groups
5 Inclusion of stakeholders		
2	2-29	<p>Approach for the inclusion of stakeholders</p> <p>a) Description of the approach for cooperation with the stakeholders, detailed information</p>
2	2-30	<p>Tariff agreements</p> <p>a) Percentage of total employees covered by tariff agreements</p> <p>b) Details of whether the organisation specifies the work and employment conditions on the basis of tariff agreements which apply to other employees or which fall on the basis of tariff agreements of other organisations for employees not subject to tariff agreements</p>
GRI 3: Material topics		
3	3-1	<p>Method to determine key topics</p> <p>a) Description of the method for determining the key topics of the organisation</p> <p>b) Specification of the interest groups and experts, whose views are included in the method for specifying the key topics</p>
3	3-2	<p>List of key topics</p> <p>a) List of key topics</p> <p>b) Change to the list of the key topics compared to the previous reporting period</p>
3	3-3	<p>Management of key topics</p> <p>a) Description of the actual and potential negative and positive impacts on the economy, environment and people (including human rights)</p> <p>b) Report as to whether the organisation is involved in the negative impacts through its activities or as the result of its business relationships</p> <p>c) Description of the guidelines or obligations of the organisation with reference to the key topic</p> <p>d) Description of the measures taken to deal with the topic and the impacts connected with it, detailed information</p> <p>e) Follow-up of the effectiveness of the measures taken, detailed information</p> <p>f) Description of how the inclusion of the interest groups influenced the measures taken and the evaluation of the effectiveness of the measures</p>
GRI 200: Economic topics		

Standard	GRI no.	GRI description
GRI 201: Economic performance		
1. Details on the management approach		
2. Subject-specific data		
201	201-1	Immediately created and distributed economic value
201	201-2	Financial consequences of climate change for the organisation and other risks and opportunities connected to climate change
201	201-3	Liabilities for performance-orientated pension plans and other pension plans
201	201-4	Financial support from public sources
GRI 202: Market presence		
1. Details on the management approach		
2. Subject-specific data		
202	202-1	Ratio of the standard entrance wage broken down by gender to the local statutory minim wage
202	202-2	Amount of top managers obtained from local community
GRI 203: Indirect economic impacts		
1. Details on the management approach		
2. Subject-specific data		
203	203-1	Infrastructure investments and demanded services
203	203-2	Major indirect economic impacts
GRI 204: Procurement practices		
1. Details on the management approach		
2. Subject-specific data		
204	204-1	Level of expenditure for local suppliers
GRI 205: Anti-corruption		
1. Details on the management approach		
2. Subject-specific data		
205	205-1	Facilities tested for corruption risks
205	205-2	Communication and training courses on anti-corruption directives and methods
205	205-3	Confirmed cases of corruption and measures taken
GRI 206: Anti-competitive behaviour		
1. Details on the management approach		
2. Subject-specific data		
206	206-1	Legal proceedings on account of anti-competitive behaviour, cartel and monopoly formation
GRI 207: Tax		
1. Details on the management approach		
207	207-1	Taxation concept
207	207-2	Tax governance, controlling and risk management
207	207-3	Inclusion of stakeholders and management of taxation considerations

Standard	GRI no.	GRI description
2. Subject-specific data		
207	207-4	Country-by-country reporting
GRI 300: Environmental topics		
GRI 301: Materials		
1. Details on the management approach		
2. Subject-specific data		
301	301-1	Materials used by weight or volume
301	301-2	Recycled initial materials used
301	301-3	Reused products and their packaging materials
GRI 302: Energy		
1. Details on the management approach		
2. Subject-specific data		
302	302-1	Energy consumption within the organisation
302	302-2	Energy consumption outside the organisation
302	302-3	Energy intensity
302	302-4	Reduction of energy consumption
302	302-5	Reduction of energy requirements for products and services
GRI 303: Water and effluents (new 2018)		
1. Details on the management approach		
303	303-1	Water as a jointly used resource
303	303-2	Tackling the impacts of water recovery
2. Subject-specific data		
303	303-3	Water removal
303	303-4	Water recovery
303	303-5	Water consumption
GRI 304: Biodiversity		
1. Details on the management approach		
2. Subject-specific data		
304	304-1	Own, rented and managed locations, which are located in or beside protected areas and areas outside protected areas
304	304-2	Major impacts of activities, products and services on biodiversity
304	304-3	Protected or re-natured habitats
304	304-4	Species on the Red List of the International Union for Conservation of Nature (IUCN) and on national lists Protected species who have their habitats in areas affected by business activities
GRI 305: Emissions		
1. Details on the management approach		
2. Subject-specific data		
305	305-1	Direct THG emissions (Scope 1)
305	305-2	Indirect energy-dependent THG emissions (Scope 2)
305	305-3	Other indirect THG emissions (Scope 3)

Standard	GRI no.	GRI description
305	305-4	Intensity of the THG emissions
305	305-5	Reduction of the THG emissions
305	305-6	Emissions of ozone-depleting substances (ODS)
305	305-7	Nitrous oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions
GRI 306: Effluents and waste (new 2020)		
1. Details on the management approach		
306	306-1	Arising waste and significant waste-related impacts
306	306-2	Management of significant waste-related impacts
2. Subject-specific data		
306	306-3	Arising waste
306	306-4	Waste removed from the disposal process
306	306-5	Waste committed for disposal
GRI 308: Supplier environmental assessment		
1. Details on the management approach		
2. Subject-specific data		
308	308-1	New suppliers, which are checked using environmental criteria
308	308-2	Negative environmental impacts in the supply chain and measures taken
GRI 400: Social disclosure		
GRI 401: Employment		
1. Details on the management approach		
2. Subject-specific data		
401	401-1	Newly employed employees and employee fluctuation
401	401-2	Company services, offered only to full-time employees, but not to temporary staff or part-time employees
401	401-3	Parental leave
GRI 402: Labour/management relations		
1. Details on the management approach		
2. Subject-specific data		
402	402-1	Minimum information period for changes to the company
GRI 403: Occupational health and safety (new 2018)		
1. Details on the management approach		
403	403-1	Management system for health and safety in the workplace
403	403-2	Risk identification, risk evaluation and examination of cases
403	403-3	Services of the company doctor
403	403-4	Employee involvement, consultation and communication on health and safety in the workplace
403	403-5	Employee training courses on health and safety in the workplace
403	403-6	Promotion of the health of employees
403	403-7	Avoidance and minimisation of impacts directly connected to business relationships on health and safety in the workplace
2. Subject-specific data		

Standard	GRI no.	GRI description
403	403-8	Employees, covered by a management system for health and safety
403	403-9	Work-related injuries
403	403-10	Work-related illnesses
GRI 404: Training and education		
1. Details on the management approach		
2. Subject-specific data		
404	404-1	Average number of hours for training and education per year and employee
404	404-2	Programmes for competence improvement of employees and as a transitional aid
404	404-3	Percentage of employees who receive a regular evaluation of their performance and their career development
GRI 405: Diversity and equal opportunity		
1. Details on the management approach		
2. Subject-specific data		
405	405-1	Diversity in controlling bodies and amongst employees
405	405-2	Ratio of the basic wage and remuneration of women to the basic wage and to the remuneration of men
GRI 406: Non-discrimination		
1. Details on the management approach		
2. Subject-specific data		
406	406-1	Cases of discrimination and assistance measures taken
GRI 407: Freedom of association and collective bargaining		
1. Details on the management approach		
2. Subject-specific data		
407	407-1	Production facilities and suppliers for whom the right to the freedom of association and collective bargaining could be endangered
GRI 408: Child labour		
1. Details on the management approach		
2. Subject-specific data		
408	408-1	Production facilities and suppliers with a considerable risk of cases of child labour
GRI 409: Forced or compulsory labour		
1. Details on the management approach		
2. Subject-specific data		
409	409-1	Production facilities and suppliers with a considerable risk of cases of forced labour
GRI 410: Security practices		
1. Details on the management approach		
2. Subject-specific data		
410	410-1	Safety personnel, training in human rights policies and procedures
GRI 411: Rights of indigenous peoples		

Standard	GRI no.	GRI description
1. Details on the management approach		
2. Subject-specific data		
411	411-1	Cases, in which the rights of indigenous peoples were infringed
GRI 413: Local communities		
1. Details on the management approach		
2. Subject-specific data		
413	413-1	Facilities with connection to the local communities, consequence estimations and promotional programmes
413	413-2	Business activities with considerable actual or potentially negative impacts on local communities
GRI 414: Supplier social assessment		
1. Details on the management approach		
2. Subject-specific data		
414	414-1	New suppliers, which are checked using social criteria
414	414-2	Negative social impacts in the supply chain and measures taken
GRI 415: Public policy		
1. Details on the management approach		
2. Subject-specific data		
415	415-1	Party donations
GRI 416: Customer health and safety		
1. Details on the management approach		
2. Subject-specific data		
416	416-1	Evaluation of the impacts of various product and service categories on health and safety
416	416-2	Infringements connected to the impacts of products and services on health and safety
GRI 417: Marketing and labelling		
1. Details on the management approach		
2. Subject-specific data		
417	417-1	Requirements for product and service information and labelling
417	417-2	Infringements connected with product and service information and labelling
417	417-3	Infringements connected to marketing and communication
GRI 418: Customer privacy		
1. Details on the management approach		
2. Subject-specific data		
418	418-1	Justified complaints with regard to infringement of protection and the loss of customer data

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