

# GRI CONTENT INDEX

## DECLARATION OF USE

This report by the Zumtobel Group covers the period from 1 May 2021 to 30 April 2022 and is in agreement with the GRI standards.

GRI	Standard	Page(s)	Omissions, explanations
<b>General Standards</b>			
<b>GRI 1</b>	<b>Foundation (2021)</b>		
<b>GRI 2</b>	<b>General Disclosures (2021)</b>		
<b>1. Die Organisation und ihre Berichtspraktiken</b>			
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GRI 2-02	Entities included in the organisation's sustainability reporting	Annual Financial Report 192 - 194	
GRI 2-03	Reporting period, frequency and contact point	148	
GRI 2-04	Restatements of information	108 - 109, 110, 112 - 113	If there is a required adjustment to the previous year's report, a reference is made to the information provided.
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<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
<b>3. Governance</b>			
GRI 2-09	Governance structure and composition	Annual Financial Report, Corporate Governance Report: 211	
GRI 2-10	Nomination and selection of the highest governance body	Annual Financial Report, Corporate Governance Report: 210 - 211, 223 - 224	
GRI 2-11	Chair of the highest governance body	Annual Financial Report, Corporate Governance Report: 214	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	34 - 36	
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GRI 2-14	Role of the highest governance body in sustainability reporting	34 - 36	
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GRI 2-17	Collective knowledge of the highest governance body, its skills and experience with sustainable development	34 - 36	
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GRI 2-20	Process to determine remuneration	96, Remuneration Report: 9 - 10	
GRI 2-21	Annual total compensation ratio (compensation of the CEO in relation to the median total compensation of a full-time employee)	Remuneration Report: 15	

<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
<b>4. Strategy, policies and practices for responsible management</b>			
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GRI 2-24	Embedding policy commitments for responsible conduct in activities and business relationships	40 - 42, 78	
GRI 2-25	Commitment to accept responsibility for own impacts, mechanisms for seeking advice and raising concerns, incl. grievance management	63 - 64	
GRI 2-26	Dealing with concerns over responsible business conduct, incl. whistleblowing mechanisms	63 - 64	
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<b>5. Stakeholder engagement</b>			
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GRI 2-30	Collective bargaining agreements / tariff contracts and working and employment conditions for employees not covered	85	
<b>GRI 3 Material Topics (2021)</b>			
GRI 3-01	Process to determine material topics	36 - 38	
GRI 3-02	List of material topics	38	
<b>Specific standards</b>			
<b>GRI 201 Economic performance (2016)</b>			
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GRI 201-01	Direct economic value generated and distributed	54	

<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
GRI 201-02	Financial implications and other risks and opportunities due to climate change	47 - 49	
GRI 201-03	Defined benefit plan obligations and other retirement plans	Annual Financial Report: 115, 161 - 162	
GRI 201-04	Financial assistance received from government	83, Annual Financial Report: 104, 146, 157, 171	In the past business year, there was still some short-time work and related subsidies, as well as research funding.
<b>GRI 205 Anti-corruption (2016)</b>			
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<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
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GRI 305-04	GHG emissions intensity	115	
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GRI 305-07	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	115	
<b>GRI 307 Environmental compliance</b>			
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<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
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GRI 403-05	Worker training on occupational health and safety	99	
GRI 403-06	Promotion of worker health	97 - 98	
GRI 403-07	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	97 - 99	
GRI 403-08	Workers covered by an occupational health and safety management system	97 - 101	
GRI 403-09	Work-related injuries	101	
GRI 403-10	Work-related ill health	101	Work-related illnesses are currently not recorded in the Zumtobel Group for data protection reasons. The collection and anonymisation of data on work-related illnesses is currently in review.
<b>GRI 406 Non-discrimination</b>			
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GRI 3-03	Management of material topics (2021)	62, 78	
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<b>GRI</b>	<b>Standard</b>	<b>Page(s)</b>	<b>Omissions, explanations</b>
<b>GRI 412 Human Rights Compliance Audit (2016)</b>			
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<b>GRI 414 Social assessment of suppliers (2016)</b>			
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<b>GRI 416 Customer health and safety (2016)</b>			
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GRI 416-02	Violations related to the health and safety impacts of products and services	63 - 64, 132 - 133	

# STATEMENT BY THE MANAGEMENT BOARD

We confirm to the best of our knowledge that this report has been prepared in accordance with the requirements

of the Sustainability and Diversity Improvement Act (NaDiVeG) and in compliance with GRI Standard 2021.

The report contains all disclosures on material non-financial matters.

Dornbirn, 15 June 2022

The Management Board

Alfred Felder  
Chief Executive Officer (CEO)

Thomas Erath  
Chief Financial Officer (CFO)

Bernard Motzko  
Chief Operating Officer (COO)

## **Note on the following PwC report**

The following report on the independent audit of the consolidated non-financial statement pursuant to § 267a of the Austrian Commercial Code (UGB), which was integrated into the Annual Financial Report

2021/22 of Zumtobel Group AG and prepared by PwC Wirtschaftsprüfung GmbH, is also included in this Sustainability Report 2021/22 of the Zumtobel Group. This is subject to the condition that the contents of the consolidated non-financial statement pursuant to 267a of the Austrian Commercial Code (UGB) have been

included in the Sustainability Report on a 1:1 basis in their entirety. Where appropriate, graphics, images or explanatory descriptions have been added to support the informative value of the content.



# INDEPENDENT AUDIT REPORT PwC

## **Independent Limited Assurance Report on the Consolidated Non-financial Statement pursuant to Section 267a UGB**

We performed a limited assurance engagement of the consolidated non-financial statement pursuant to section 267a UGB (Austrian Company Code) (hereinafter the “consolidated non-financial statement”) of Zumtobel Group AG, Dornbirn (the “Group”) for the financial year 2021/22.

### **Conclusion**

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Group’s consolidated non-financial statement is not prepared, in all material aspects, in accordance with the requirements of section 267a UGB and the “EU Taxonomy Regulation” (Regulation (EU) No. 2020/852) as well as the GRI Standards 2021.

### **Responsibility of Management and the Supervisory Board**

Management is responsible for the preparation of the consolidated non-financial statement in accordance with the requirements of section 267a UGB and the “EU-Taxonomy Regulation”(Regulation (EU) No. 2020/852)

as well as the GRI Standards 2021.

Management’s responsibility includes the selection and application of appropriate methods to prepare the consolidated non-financial reporting (in particular the selection of key issues) as well as making assumptions and estimates related to individual sustainability disclosures which are reasonable in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a consolidated non-financial statement that is free from material misstatement, whether due to fraud or error.

The Supervisory Board is responsible for examining the consolidated non-financial statement.

### **Auditor’s Responsibility**

Our responsibility is to express a limited assurance conclusion based on our procedures performed and evidence obtained as to whether anything has come to our attention that causes us to believe that the Group’s consolidated non-financial statement is not prepared, in all material aspects, in accordance with the legal requirements of section 267a UGB and the “EUTaxonomy Regulation” (Regulation (EU) No. 2020/852) as well as the GRI Standards 2021.

We performed our engagement in accordance with

the professional standards applicable in Austria with regard to KFS/PG 13 “Other assurance engagements”, KFS/PE28 “Selected issues in connection with the assurance of non-financial statements and nonfinancial reports pursuant to sections 243b UGB and 267a UGB as well as sustainability reports” and the International Standards on Assurance Engagements (ISAE) 3000 (Revised) “Assurance engagements other than audits or reviews of historical financial information”.

These standards require that we comply with our ethical requirements, including rules on independence, and that we plan and perform our procedures by considering the principle of materiality to be able to express a limited assurance conclusion based on the assurance obtained.

Our report is issued based on the engagement agreed upon with you and is governed by the General Conditions of Contract (AAB 2018), issued by the Austrian Chamber of Tax Advisers and Auditors (<https://www.ksw.or.at/desktopdefault.aspx/tabid-209/>), which also apply towards third parties. As provided under section 275 para. 2 UGB (liability provision regarding the audit of financial statements of small and medium-sized companies), our responsibility and liability towards the Company and any third parties arising from the assurance engagement are limited to a total of EUR 2 million.

The procedures performed in a limited assurance

engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The selection of the procedures lies in the sole discretion of the auditor and comprised, in particular, the following:

- Evaluating the overall presentation of the disclosures and non-financial information
- Critical assessment of the Company's analysis of materiality considering the concerns of external stakeholders by interviewing the responsible employees and inspecting relevant documents
- Obtaining an overview of the policies pursued by the Company, including due diligence processes implemented as well as the processes used to ensure an accurate presentation in the consolidated non-financial statement by interviewing the Company's management and inspecting internal guidelines, procedural instructions and management systems in connection with non-financial matters/disclosures
- Obtaining an understanding of reporting processes by interviewing the relevant employees and inspecting selected documentations
- Evaluating the reported disclosures by performing analytical procedures regarding non-financial perfor-

mance indicators, interviewing relevant employees and inspecting selected documentations.

- Critical appraisal of the disclosures in accordance with the requirements of the "EUTaxonomy Regulation" (Regulation (EU) No. 2020/852)
- Examining the consolidated non-financial statement regarding its completeness in accordance with the requirements of section 267a UGB and the "EUTaxonomy Regulation"(Regulation (EU) No. 2020/852) as well as the GRI Standards 2021

The following is not part of our engagement:

- Examining the processes and internal controls particularly regarding their design, implementation and effectiveness
- Performing procedures at individual locations as well as measurements or individual evaluations to check the reliability and accuracy of data received
- Examining the prior-year figures, forward-looking information or data from external surveys
- Examining the correct transfer of data and references from the (consolidated) financial statements to the non-financial reporting; and
- Examining the information and disclosures on the website or further references on the internet

Neither an audit nor a review of financial statements is objective of our engagement. Furthermore, neither the

disclosure and solution of criminal acts, as e.g. embezzlement or other kinds of fraud, and wrongful doings, nor the assessment of the effectiveness and profitability of the management are objectives of our engagement.

### **Restriction of Use**

Because our report is prepared solely for and on behalf of the client, it does not constitute a basis for any reliance on its contents by other third parties. Therefore, no claims of other third parties can be derived from it.

Vienna

15 June 2022

PwC Wirtschaftsprüfung GmbH  
Peter Pessenlehner, Wirtschaftsprüfer

## **Inclusive language**

In line with our understanding of diversity and inclusion, we largely use gender-neutral language in this report. In some places, we have decided to use the generic masculine for reasons of readability and comprehensibility. This applies, for example, to certain terms established within the Zumtobel Group or defined by legal requirements. Groups that are not named individually, such as "customers", "suppliers" or "shareholders", are also referred to using their generic masculine. The chosen formulations in these cases apply without restriction to all genders.

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**Sustainability concerns all of us.**



**THORN**

**TRIDONIC**

**ZUMTOBEL Group**