VSME – Report 2025

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FOREWORD

Andreas Oberhauser
Dipl.-Ing. | CEO

Dear readers,
ladies and gentlemen,

for us, sustainability is neither a short-term trend nor merely a compliance exercise. It is the foundation of our long-term viability and competitiveness. As a medium-sized enterprise, we accept responsibility for our employees, for the region in which we are rooted and for the prudent use of environmental resources.

With this sustainability report prepared in accordance with the **VSME Standard** (Voluntary ESRS for SMEs), we are disclosing for the first time, transparently and in a structured manner, where we stand with regard to environmental, social and governance responsibility. The Standard helps us distinguish material matters from less relevant ones and focus on the levers through which we can achieve the greatest impact.

Sustainability is a continuous process. This report is not an endpoint; it is an assessment of our current position. It highlights where we already perform strongly and where we need to make targeted improvements in the years ahead.

We thank our employees, whose dedication makes this progress possible, and our customers, partners and suppliers for their trust and for accompanying us on this journey. We invite you to form your own view of our commitment.

Kind regards,

Andreas Oberhauser

Andreas Oberhauser
Owner and Managing Director, Oberhauser Bau-Systeme GmbH

B1 Basis for preparation

Reporting Framework

Oberhauser Bau-Systeme GmbH (hereinafter "Oberhauser") has selected Option B and therefore reports on the basis of both the Basic Module and the Comprehensive Module (paragraph 24(a)(ii)). The report has been prepared on an individual basis and relates exclusively to the company itself (paragraph 24(c)). It covers the reporting period from 1 January 2025 to 31 December 2025. Where information is not provided, this is identified in the narrative and in the Content Index in accordance with §24(b).

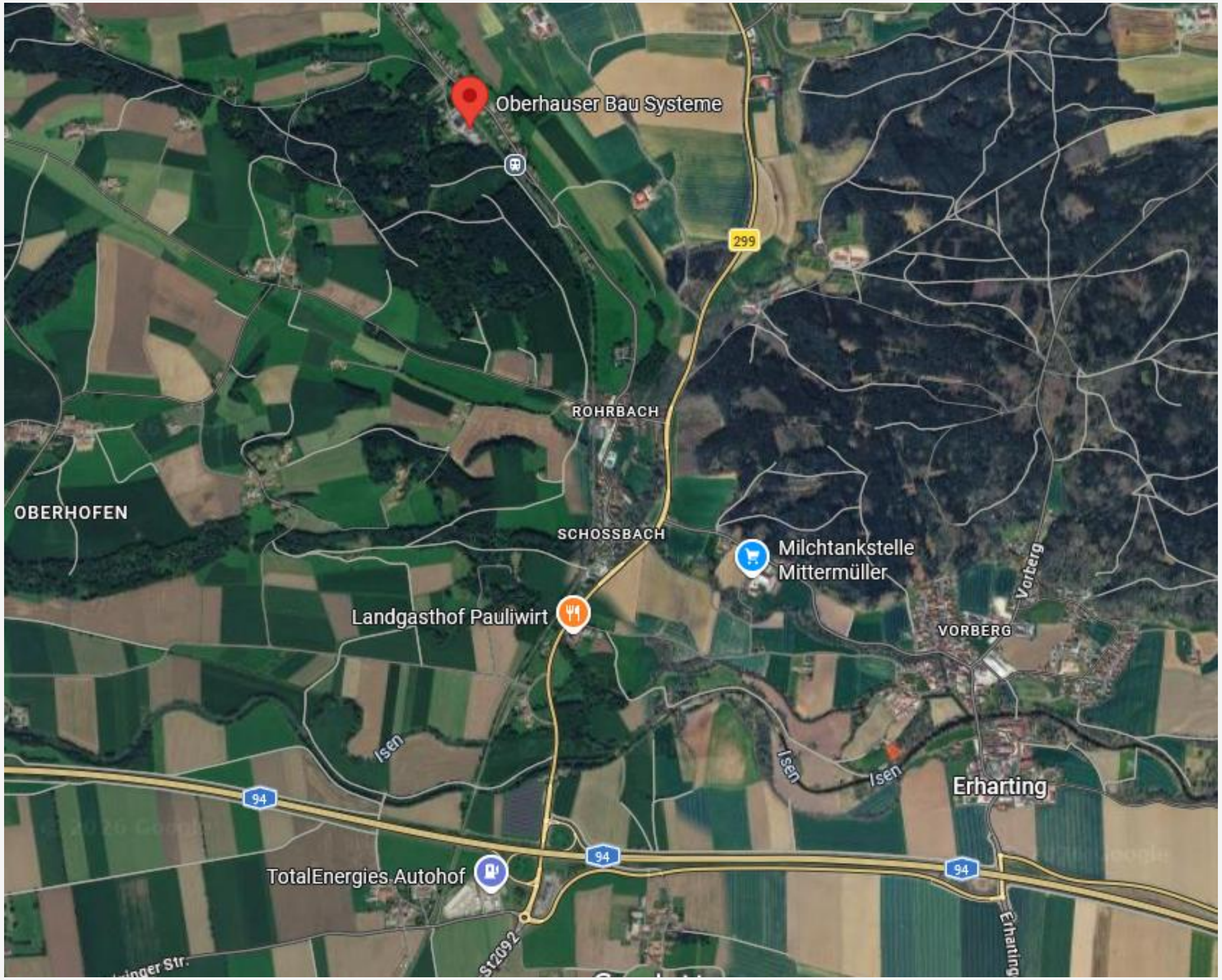
Company Data

The company is a German limited liability company (GmbH). NACE code 25.11 relates to the manufacture of metal structures and parts of structures (§24(e)(i)-(ii)). As a non-listed SME, Oberhauser uses the exemption permitting confidential financial information not to be disclosed. Total assets are therefore not disclosed in this reporting cycle (§24(e)(iii)). Revenue for 2025 was EUR 13,450,000 (§24(e)(iv)). Oberhauser employed 34 people in 2025 (§24(e)(v)).

Sustainability certifications

No specific sustainability certificates or labels were held during the reporting year (§25).

B1 Basis for preparation



(§24e vi-vii /§24d)

Head office and production site

Rohrbach 18,
84494 Niederbergkirchen
Germany

48°17'57.5"N 12°32'56.5"E

ABOUT US

» Half a century of innovation, stability and experience

Oberhauser Bau-Systeme GmbH has been among the specialists in glass construction, patio roofing systems and PV mounting systems **since the 1950s.**

In particular, the PV mounting systems division has driven strong international growth since 2006, enabling the company to develop into a globally sought-after system manufacturer.

A broad product portfolio, high-quality materials and dedicated employees ensure the company's long-term, stable success in the market.

By 2025, with several hundred megawatts of installed PV systems, Oberhauser is a reliable partner for nearly 2,000 customers worldwide.

B2 Practices, Policies and Future Initiatives for Transitioning Towards a More Sustainable Economy

Section B2 discloses the sustainability topics for which Oberhauser had policies, targets, planned initiatives or implemented actions in 2025. Topics marked “Yes” are explained in greater detail under C2.

Topic as per Appendix B of the VSME: List of Possible Sustainability Issues			
	Policies (§ 26 b)	**Targets (§ 26 d)**	**Initiatives (implemented/planned) (§ 26 a/c)**
Climate Change	Yes	Yes	Yes
Pollution	No	No	No
Water and Marine Resources	No	No	No
Biodiversity	No	No	No
Circular Economy	Yes	No	Yes
Own Workforce	Yes	No	Yes
Workers in the Value Chain	No	No	No
Affected Communities	No	No	No
Consumers and End users	No	No	No
Business Conduct	Yes	Yes	No

C1 Strategy: Business Model and Sustainability-Related Initiatives

» Business strategy

Oberhauser is a long-established family business based in Niederbergkirchen, Bavaria. Since the 1950s, it has planned, manufactured and installed high-quality solutions for **glass construction, roof systems and photovoltaic systems.**

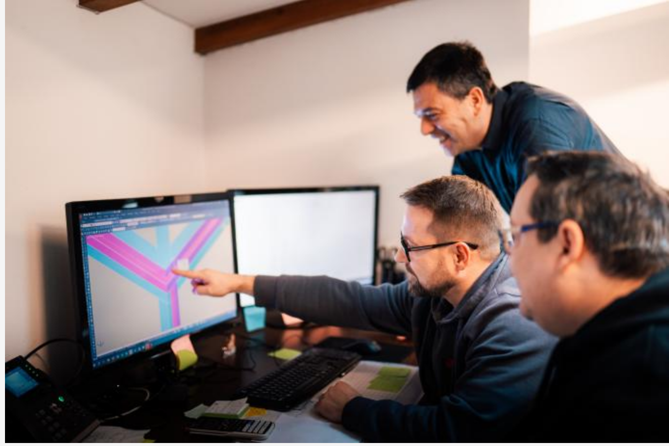
Our strategy is based on the principle **“Efficiency in every detail”.** We pursue sustainable growth by specialising in **durable, high-quality products.** While our PV mounting systems business follows an **international expansion strategy,** the roof systems business focuses on regional market leadership in southern Germany, supported by **personal advice and outstanding service** (§47(a)).

» Products and Service Portfolio

Our range of services is divided into three main segments:

- **Roof systems:** planning, manufacture and installation of patio roofs, carports and unheated conservatories.
- **Glass construction:** manufacture of high-quality components including glass walls, balustrades, balconies and conservatories.
- **Photovoltaics (PV):** planning, manufacture and installation of PV mounting systems and distribution of complete PV systems for the global market (§47(a)).

Planning » Production » Installation



C1

24 MWp project in Gornji Humac, Croatia

» Sustainability Strategy

Sustainability is an integral part of our business strategy. Through our focus on photovoltaic products, **we contribute directly to the expansion of renewable energy** and **actively support the objectives of the EU Green Deal. We consistently use durable materials to promote a resource-efficient life cycle** for our structures and develop energy-efficient solutions, including the **integration of heat pumps,** to improve our customers' carbon footprint over the long term (§47(d)).

» Markets and Business Relationships

We serve both **B2B and B2C markets.** Our regional operations in southern Germany, including the districts of Mühldorf, Munich and Rosenheim, focus primarily on private customers. Our PV segment serves a **global network of approximately 2,000 business customers,** including PV installers and construction companies (§47(b)).

Our supply chain comprises around 570 partners. When sourcing glass, metal and PV components, we place a **clear emphasis on EU-based suppliers.** Sales are conducted primarily through direct sales, digital contact channels and regional advisory services (§47(c)).

C1

C2 Description of Practices, Policies and Future Initiatives for Transitioning Towards a More Sustainable Economy

Under the indication C2, the sustainability topics defined by Oberhauser are presented. This includes a brief explanation of the relevant guidelines, the measures that have already been implemented and, if necessary, are still planned, the objectives and the person or role responsible. If a "/" is noted in one place, this means that no data was available for the reference year 2025.

Description of Policies, Targets, Initiatives and Responsibilities on Climate Change		
	Description (§48)	**Responsible Person and Role (§49)**
Policy	Renewable Energy Policy	The Managing Director has primary responsibility for directing and implementing the relevant policies, actions and targets (§49).
Measures	**Measures already implemented:** • Sustainable heat supply using a wood-chip heating system; • Gradual electrification of the vehicle fleet; • Support for biodiversity through large-scale PV projects. **Planned measures:** • Full electrification of the vehicle fleet; • Gradual replacement of conventional machinery, such as forklifts, with electric alternatives.	
Targets (by 2030)	• Maintain a positive climate balance by continuing to generate more renewable energy than the non-renewable energy purchased; • Achieve a 100% electric vehicle fleet; • Increase the share of self-generated renewable electricity to reduce dependence on external energy sources.	

C2

	Description of Policies, Targets, Initiatives and Responsibilities on Circular Economy	Description of Policies, Targets, Initiatives and Responsibilities on Own Workforce	Description of Policies, Targets, Initiatives and Responsibilities on Business Conduct	
	Description (§48)			**Responsibility (§49)**
Policy	Sustainable Procurement Policy: preference for sustainable materials such as green steel and environmentally friendly packaging.	Occupational Health and Safety Policy ensuring regular safety instruction.	Supplier Code of Conduct requiring key suppliers to comply with environmental and social standards	The Managing Director has primary responsibility for directing and implementing the relevant policies, actions and targets (§49).
Action	**Actions implemented:** • Use of green steel and environmentally friendly packaging. **Actions planned:** • expand the use of sustainable materials and packaging.	**Actions implemented:** • occupational health and safety training.	/	
Targets to 2030	/	/	100% of key suppliers to sign and comply with the Supplier Code of Conduct.	

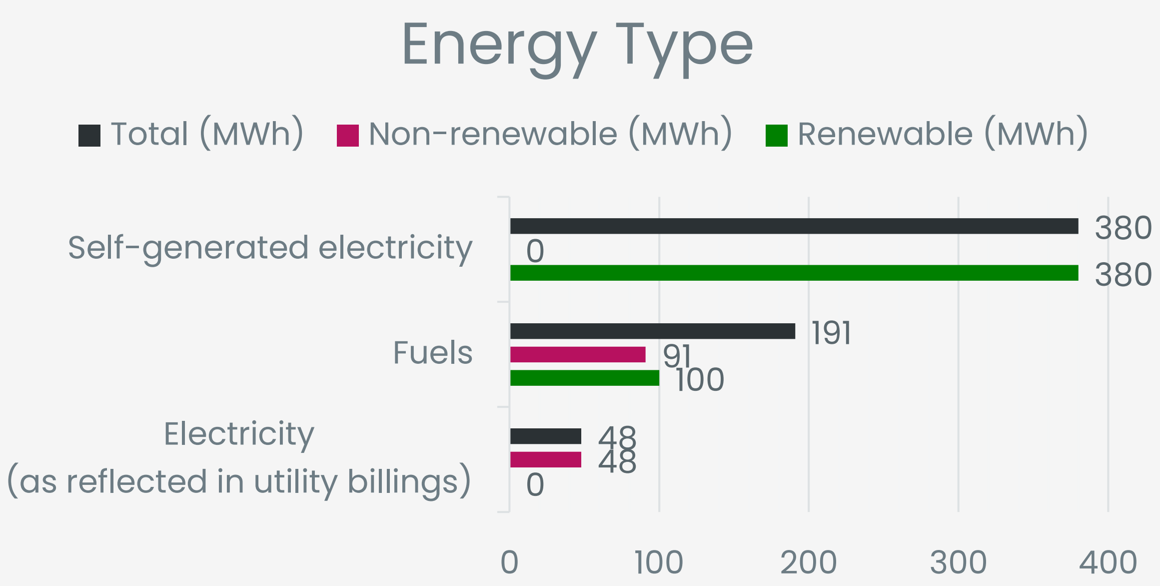
C2

ENVIRONMENT

B3 Energy and Greenhouse Gas Emissions

In 2025, Oberhauser consumed a total of 619 MWh of energy, of which 480 MWh came from renewable sources and 139 MWh from non-renewable sources (§29). Purchased electricity amounted to 48 MWh, all non-renewable. Fuels comprised 100 MWh from renewable sources and 91 MWh from non-renewable sources. Self-generated electricity amounted to 380 MWh, all renewable. The values were determined as part of the carbon-footprint calculation.

In 2025, greenhouse gas emissions amounted to 26 t CO_2eq for Scope 1 and 16 t CO_2eq for Scope 2 (location-based) (§30a, §30b).



(§29)

Scope 1 GHG emissions	26 tCO²eq
Scope 2 GHG emissions – location-based	16 tCO²eq
Scope 2 GHG emissions – market-based*	27 tCO²eq
Total Scope 1 and 2 – locations-based	42 tCO²eq
Total Scope 1 and 2 – market-based*	53 tCO²eq

*these disclosures are reported voluntarily in accordance with the VSME Standard.

In order to put the climate impact in relation to economic performance, a GHG intensity of 4.45 t CO_2eq per million EUR of turnover was calculated. This was calculated as part of the greenhouse gas balance (§31).

B4 Pollution of Air, Water and Soil

As part of preparing the 2025 VSME report, pollution was assessed in accordance with the VSME Standard. Given the company's activities as a provider of construction systems, no material pollution risks or significant impacts on air, water or soil were identified beyond those ordinarily associated with commercial use. The company is also not subject to statutory pollutant-emission reporting requirements. Quantitative reporting is therefore not provided (§32).

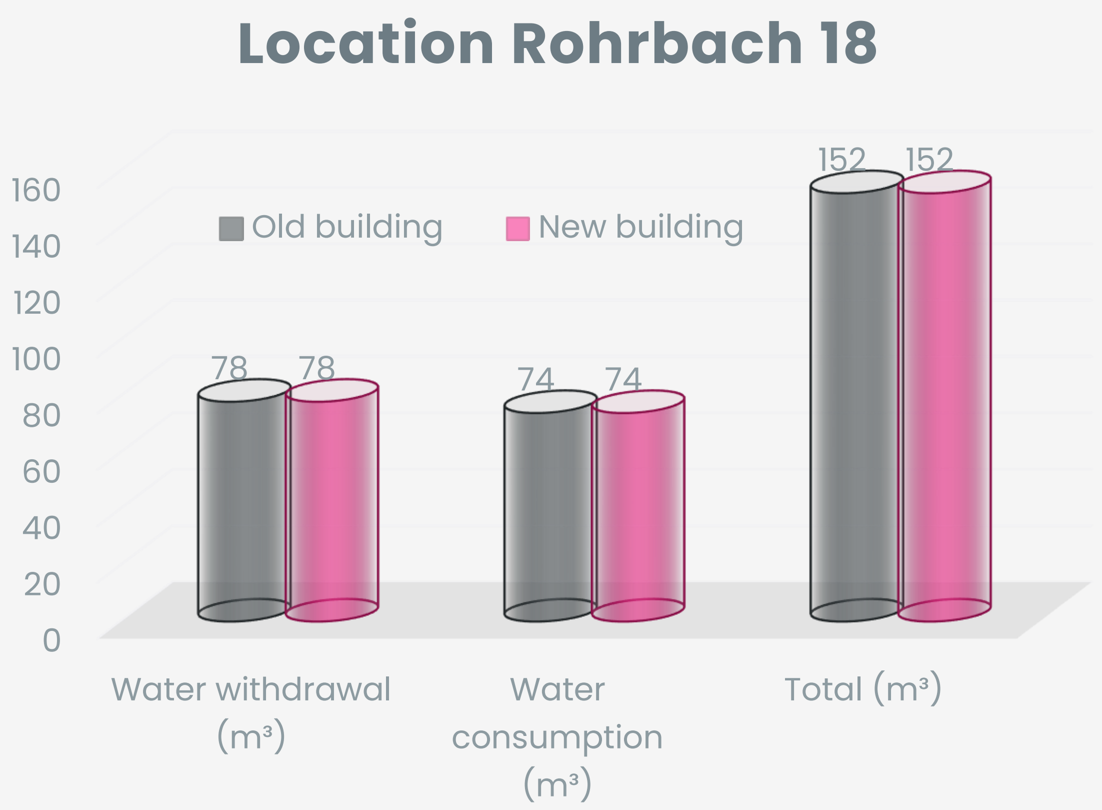
B5

B5 Biodiversity

Biodiversity was assessed in accordance with the VSME Standard. Because the company's sites are located in commercially developed urban areas and because of the nature of its activities as a provider of construction systems, no material impacts on biodiversity or protected ecosystems were identified. The company does not operate sites in or near ecologically sensitive areas and does not depend on critical ecosystem services. Quantitative reporting under B5 is therefore not provided (§33-34).

B6 Water

In 2025, the following water volumes were recorded at Oberhauser's only site, Rohrbach 18, 84494 Niederbergkirchen. The figures are split between the existing building and the new office and production building.



(§35)

No water is returned through rainwater use or internal circulation systems; actual consumption therefore equals total withdrawal of 152 m³.

No material impacts were identified for processes involving significant water use, and this datapoint is considered not applicable (§36).

B6

B7 Resource Use, Circular Economy and Waste Management

(§38a / §38b)

Oberhauser consistently relies on the principle of the circular economy in order to minimize the ecological footprint of our construction projects. When choosing materials, we place a special focus on the durability and **resource-saving nature of the raw materials we use.**

This includes in particular:

- **Use of sustainable steel:** By using **"green steel",** we significantly reduce CO_2 emissions in material procurement and contribute to the decarbonization of the value chain.
- **Ecological packaging solutions: We minimise waste by using environmentally friendly packaging materials** that are either recyclable or come from sustainable cycles (§ 37).

In 2025, the **total amount of non-hazardous waste was 40.96 tonnes,** while the **total amount of hazardous waste was 1.87 tonnes.**

Waste type	Diverted to Recycling or Reuse (t)	Diverted to Disposal (t)	Total (t)
Non-hazardous waste			
Metals (Aluminium, Scrap, Aluminium Shavings and Old aluminium)	11.66	2.66	14.32
Packaging (Cardboard and Mixed packaging)	4.49	0	4.49
Glass (Window Glass)	20.78	0	20.78
Wood	0.85	0	0.85
Other (Electronic Waste, PV Modules, PVC-Cu Cable, Concrete)	0.51	0.01	0.52
Total Non-Hazardous Waste	38.30	2.67	40.97
Hazardous waste			
Wood (Painted)	0	1.81	1.81
Building Materials (Asbestos-Based)	0	0,06	0.06
Total hazardous waste	0	1.87	1.87

C3 GHG Reduction Targets and Climate Transition

In 2025, climate reporting focused primarily on identifying and validating direct and indirect energy-related emissions (Scope 1 and Scope 2). As this was the first primary data collection exercise, no dedicated GHG reduction targets or formal climate-transition plans under C3 had yet been defined (§54-55).

Based on the newly established dataset, Oberhauser intends to develop measurable climate targets and a corresponding climate strategy in future reporting cycles in order to reduce its climate impact continuously (§56).

C3

Scope 3

Indirect/upstream

1. Purchased goods & services
2. Means of production & capital goods
3. Fuels and other energy-related activities
4. Upstream Transport & Distribution
5. Waste materials
6. Business trips
7. Shuttle service to the workplace
8. Leased equipment

Scope 1

Direct

- Facilities and facilities
- Vehicles
- Process Emissions
- Fugitive emissions

Scope 2

Indirect/upstream

- Electricity
- (Long-distance)Heat
- Steam
- Cooling

Scope 3

Indirect/downstream

9. Downstream Transport & Distribution
10. Further processing of the products/services sold
11. Use of the products/services sold
12. Disposal/recycling of the products/services sold
13. Leased assets
14. Concessions and franchises
15. Shareholdings

oberhauser Bau » Systeme

C4 Climate Risks

In the 2025 reporting year, no specific climate-related risks were identified for Oberhauser in accordance with the requirements of C4 (§57/§58). The company has set itself the goal of systematically deepening and updating this analysis in the course of the coming reporting cycles in order to transparently disclose climate-related risks and opportunities in the long term.

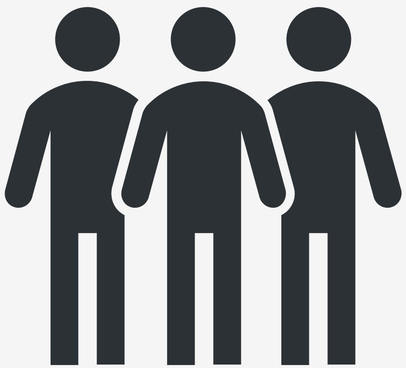
SOCIAL

B8 Workforce – General Characteristics

In the 2025 reporting year, Oberhauser employed a total of 34 people. **The entire workforce is in a permanent employment relationship.** There are therefore no fixed-term employment contracts in 2025 (§39a). **This structure reflects the high value placed on a secure and reliable employment policy within our company.**

Type of Employment Contract	Number of Employees (headcount/full-time equivalent)
Permanent	34
Temporary	0
Total	34

(§39a)

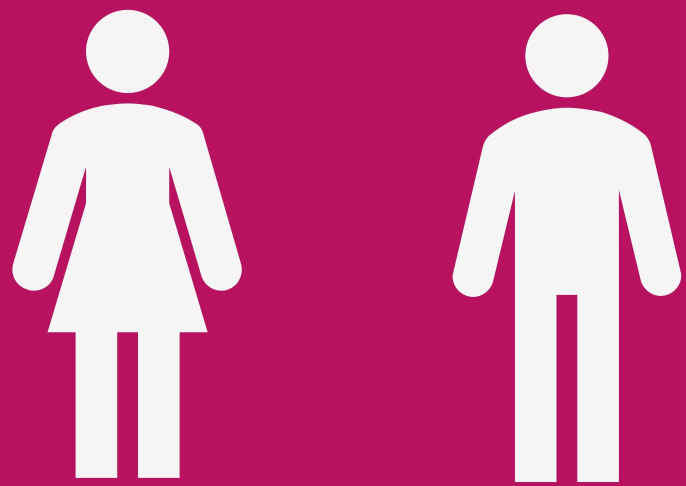


34

total

Since Oberhauser employed an average of fewer than 50 employees in the 2025 reporting year, there is no obligation to disclose the specific data points on employee turnover in accordance with Section 40. The company therefore refrains from reporting these key figures in the interests of proportionality.

Oberhauser's personnel structure is characterised by a clear geographical focus on Germany, where all 34 employees are employed (§39c). In terms of gender distribution, the company recorded a share of women of 35.3% (12 people) and a share of men of 64.7% (22 people) in 2025 (§ 39b).



35,3 %

64,7 %

B8

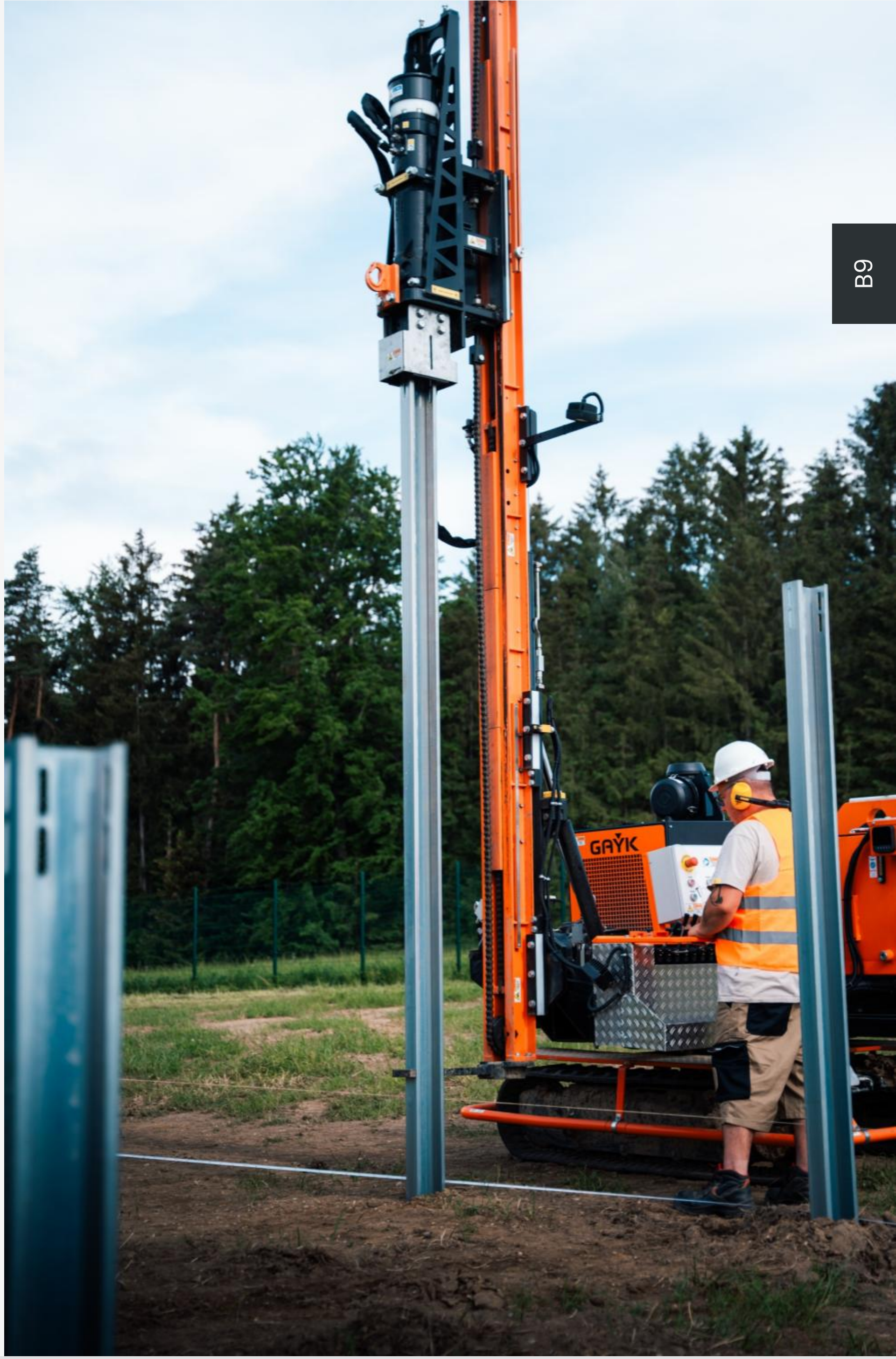
B9 Workforce - Health and Safety

In 2025, Oberhauser recorded a total of two reportable work-related accidents with a total work performance of 53,472 hours (§41a).

To make the accident frequency comparable, the accident rate was calculated on the basis of 200,000 working hours, which corresponds to a value of 7.48. In the reporting period, no deaths occurred as a result of work-related injuries or illnesses (§41b).

Metric	Value
Reportable work-related accidents	2
Total hours worked in the reporting year	53,472
Accident rate per 200,000 hours worked	7.48
Number of fatalities as a result of work-related injuries or ill health	0

(§41a/§41b)

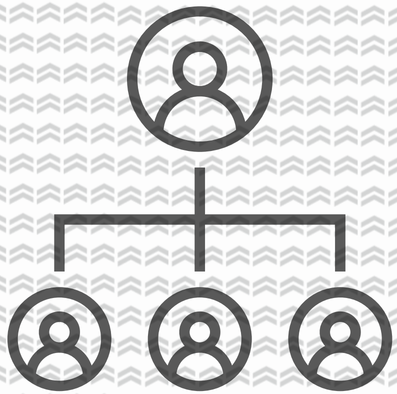


B10 Workforce – Remuneration, Collective Bargaining and Training

In the 2025 reporting year, **all Oberhauser employees received remuneration that was at least equal to the statutory minimum wage or higher than the minimum wage (§42 a).** Oberhauser had no collective bargaining agreements in 2025, but **strictly adheres to market standards to enable fair pay (§42c).**

Since the company with 34 employees (headcount) falls below the threshold of 150 employees defined in the VSME standard, the detailed disclosure of the average pay gap between men and women according to §42b is not applicable.

In the 2025 reporting year, **the average number of training hours for all employees – regardless of gender – was around 20 hours per person per year. When selecting and awarding training courses, the company does not differentiate between the sexes.** The allocation of measures is made exclusively according to professional necessity, individual qualification requirements and the requirements of the respective position. **This ensures that the continuing education offers are used in a targeted and needs-oriented manner in order to promote the professional development of all employees equally (§42 d).**



C5 Additional (General) Workforce Characteristics

The disclosures in accordance with C5 (§59/§60) are not applicable for the 2025 reporting year. Since the company with 34 employees falls below the threshold of 50 employees, the reporting obligation for this data point does not apply. In the interests of proportionality, Oberhauser therefore refrains from detailed disclosure of key figures on the gender ratio in management positions and freelancers.

C5

C6 Additional Own Workforce Information – Human Rights Policies and Processes

Oberhauser has a Code of Conduct that is based on the 10 principles of the UN Global Compact (§61a). Accordingly, the topics of child labour, forced labour, human trafficking, discrimination and accident prevention are covered (§62a). In addition, Oberhauser also has a complaints mechanism that is accessible to its own staff (§61c).

Topic covered by the Code of Conduct	Response
Child labour	Yes
Forced labour	Yes
Human trafficking	Yes
Discrimination	Yes
Accident prevention	Yes
Other	-

(§ 61b)

C7 Severe Negative Human Rights Incidents

In 2025, there were no known cases of child labour, forced labour, human trafficking or discrimination within the company's own workforce or value chain during the reporting period. Nor were any other significant violations found in this context (§62a).

Topic	Confirmed incidents?
Chil labour	No
Forced labour	No
Human trafficking	No
Discrimination	No
Other	No

The disclosures under §62(b) and §62(c) are therefore not applicable.

BUSINESS CONDUCT

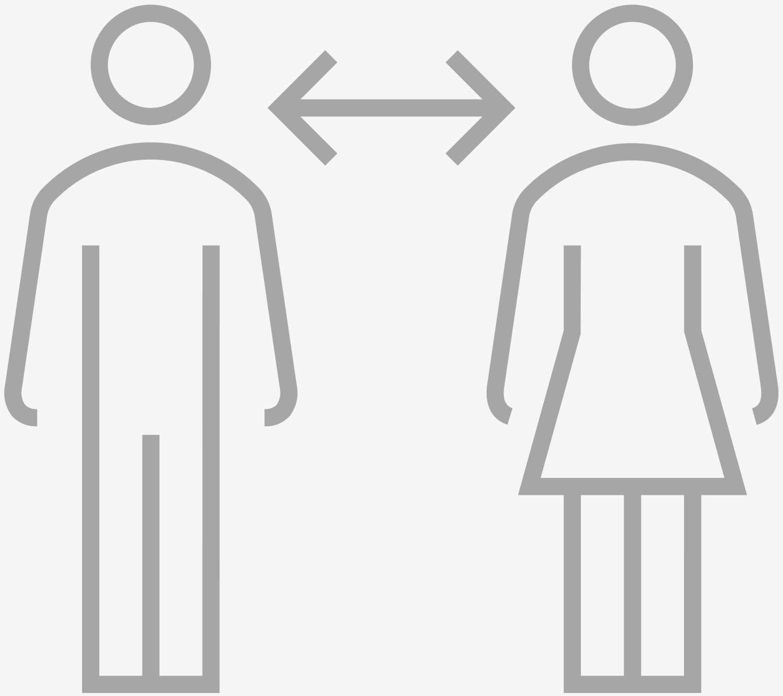
B11 Convictions and Fines for Corruption and Bribery

Oberhauser recorded **no convictions and no fines for corruption or bribery in 2025 (§43).**

	Number/amount	Unit
Convictions for breaches of anti-corruption and anti-bribery laws	0	Cases/convictions
Fines for breaches of anti-corruption and anti-bribery laws	0,00 €	EUR

C8 Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks

The data point according to §63 is not applicable because the company is not active in any of the sectors mentioned therein. Furthermore, Oberhauser is not excluded from any EU benchmark for climate-induced transition that is consistent with the goals of the Paris Agreement (§64).



C9 Gender Diversity Ratio in the Governance Body

In the 2025 reporting year, Oberhauser Bau-Systeme GmbH had no supervisory bodies or higher-level control systems outside the management (§65). The management of the company is entirely the responsibility of the director of the enterprise.

VSME CONTENT INDEX

VSME Content Index

The following content index refers to where in the report the respective information can be found. Undisclosed data and the reasons for their non-disclosure are shown in the comments column and directly in the text.

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C9	65	Gender Diversity Ratio in the Governance Body	33	Data not available

ANHANG

2025

Topic: Environment, Social, Governance, General	Disclosure Number and Title	Relevante EU Regulation(s)
	Basic Module	
General information	**B1 – Basis for Preparation** The undertaking shall disclose: vii. geolocation of sites owned, leased or managed.	**EBA Pillar 3**[1]
Environment	**B3 – Energy and Greenhouse Gas Emissions** The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table presented in B3.	**SFDR**[2]
Environment	**B3 – Energy and Greenhouse Gas Emissions** The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate Standard (version 2004), including: (a) the Scope 1 GHG emissions in tCO2eq (from owned or controlled sources); and (b) the location-based Scope 2 emissions in tCO2eq (i.e. emissions from the generation of purchased energy, such as electricity, heat, steam or cooling).	**SFDR**[3] **Benchmark**[4]
Environment	**B3 – Energy and greenhouse gas emissions** The undertaking shall disclose its GHG intensity calculated by dividing 'gross greenhouse gas (GHG) emissions' disclosed under paragraph 30 by 'turnover (in Euro)' disclosed under §24(e)(iv).	**SFDR**[5] **Benchmark**[6]

Environment	**B4 – Pollution of Air, Water and Soil** If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on them according to an Environmental Management System, it shall disclose the pollutants it emits to air, water and soil in its own operations, with the respective amount for each pollutant. If this information is already publicly available, the undertaking may alternatively refer to the document where it is reported, for example, by providing the relevant URL link or embedding a hyperlink.	**SFDR**[7]
Environment	**B5 – Biodiversity** The undertaking shall disclose the number and area (in hectares) of sites that it owns, has leased, or manages in or near a biodiversity sensitive area.	**SFDR**[8]
Environment	**B7 – Resource Use, Circular Economy and Waste Management** The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous).	**SFDR**[9]
Social	**B9 – Workforce – health & safety** The undertaking shall disclose the following information regarding its employees: (a) the number and rate of recordable work-related accidents; and (b) the number of fatalities as a result of work-related injuries and work-related ill health.	**SFDR**[10] **Benchmark**[11]

Social	**B10 – Workforce – Remuneration, Collective Bargaining and Training** The undertaking shall disclose: (b) the percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below 150 employees noting that this threshold will be reduced to 100 employees from 7 June 2031;	**SFDR**[12]
Governance	**B11 – Convictions and Fines for Corruption and Bribery** In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the violation of anti-corruption and anti-bribery laws.	**Benchmark**[13]

Comprehensive Modul		
Umwelt	**Consideration when reporting on B3 –** When reporting its Scope 1 and Scope 2 emissions, if the undertaking discloses entity-specific information on its Scope 3 emissions, it shall present it together with the information required under B3 – Energy and greenhouse gas emissions.	**SFDR**[14] **Benchmark**[15]
Umwelt	**C3 GHG Reduction Targets and Climate Transition** If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with paragraphs 50 to 53 above and if it has set Scope 3 reduction targets, the undertaking shall also provide targets for significant Scope 3 emissions. In particular, it shall provide: (a) the target year and target year value; (b) the base year and base year value; (c) the units used for targets; (d) the share of Scope 1, Scope 2 and, if disclosed, Scope 3 that the target concerns; and (e) a list of main actions it seeks to implement to achieve its targets. If the undertaking that operates in high climate impact sectors has adopted a transition plan for climate change mitigation, it may provide information about it, including an explanation of how it is contributing to reduce GHG emissions. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if so, when it will adopt such a transition plan.	**SFDR**[16] **Benchmark**[17] **EBA Pillar 3**[18] **Benchmark**[19]

Umwelt	**C4 – Climate Risks** If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a) briefly describe such climate-related hazards and climate-related transition events; (b) disclose how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events; (c) disclose the time horizons of any climate-related hazards and transition events identified; and (d) disclose whether it has undertaken climate change adaptation actions for any climate-related hazards and transition events. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium, low.	**Benchmark**[20] **EBA Pillar 3**[21]
Soziales	**C6 - Additional Own Workforce Information** The undertaking shall disclose an answer to the following questions. (a) Does the undertaking have a code of conduct or human rights policy for its own workforce? (YES/NO) (b) If yes, does it cover: i. child labour (YES/ NO); ii. forced labour (YES/ NO); iii. human trafficking (YES/NO); iv. discrimination (YES/NO); Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	**Benchmark**[22] **SFDR**[23]

Soziales	**C7 – Severe Negative Human Rights Incidents** The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: i. child labour (YES/ NO); ii. forced labour (YES/ NO); iii. human trafficking (YES/ NO); iv. discrimination (YES/ NO); or v. other? (YES/NO – if yes, specify). (b) If yes, the undertaking may describe the actions being taken to address the incidents described above. Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users? If yes, specify.	**SFDR[24]** **Benchmark[25]**
Governance	**C 8 – Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks** If the undertaking is active in one or more of the following sectors, it shall disclose its related revenues in the sector(s): (a) controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	**SFDR[26]** **Benchmark[27]**

[1] This disclosure requirement is consistent with the requirements included in Commission Implementing Regulation (EU) 2022/2453 - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.

[2] Regulation (EU) 2019/2088 (SFDR), mandatory indicator #5 in Table 1 of Annex I ("Share of non-renewable energy consumption and production").

[3] Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I ("GHG emissions"; Carbon footprint")

[4] Regulation (EU) 2020/1816 Benchmark Regulation, Articles 5 (1), 6 and 8 (1).

[5] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #3 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("GHG intensity of investee companies").

[6] This information is aligned with Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 8 (1).

[7] Regulation (EU) 2019/2088 (SFDR) because it is derived from (a) an additional indicator related to principal adverse impacts as set out by indicator #2 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Emissions of air pollutants"); (b) indicator #8 in Table I of Annex I ("Emissions to water); (c) indicator #1 in Table II of Annex I ("Emissions of inorganic pollutants"); and (d) indicator #3 in Table II of Annex I ("Emissions of ozone-depleting substances").

[8] Regulation (EU) 2019/2088 (SFDR), mandatory indicator #7 in Table 1 of Annex I ("Activities negatively affecting biodiversity-sensitive areas").

[9] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #9 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Hazardous waste and radioactive waste ratio").

[10] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088, as reflecting an additional indicator related to principal adverse impacts as set out by indicator #2 in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments ("Rate of accidents").

[11] Benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator "Weighted average ratio of accidents, injuries, fatalities" in section 1 and 2 of Annex 2.

[12] Regulation (EU) 2019/2088 (SFDR), mandatory indicator #12 in Table 1 of Annex I ("Unadjusted gender pay gap") and (EU) 2020/1816 Benchmark Regulation (EU), indicator "Weighted average gender pay gap" in section 1 and 2 of Annex II.

[13] Benchmark Regulation (EU) 2020/1816, indicator "Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws" in section 1 and 2 of Annex II.

[14] Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I ("GHG emissions"; Carbon footprint")

[15] Regulation (EU) 2020/1816 Benchmark Regulation, Articles 5 (1), 6 and 8 (1).

[16] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR) because it is derived from an additional indicator related to principal adverse impacts as set out by indicator #4 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Investments in companies without carbon emission reduction initiatives")

[17] This information is aligned with the Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 6.

[18] This information is aligned with Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics

[19] This information is aligned with the Regulation (EU) 2021/1119 of the European Parliament and of the Council (EU Climate Law), Article 2 (1); and with Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 2.

[20] Benchmark Regulation (EU) 2020/1816 Annex II: Environmental factors to be considered by underlying assets of the benchmark.

[21] EBA Pillar 3: ITS - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk and EBA Pillar 3: ITS - Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral.

[22] This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator "Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8" in section 1 and 2 of Annex II..

[23] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #11 in Table I of Annex I ("Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises") and by indicator #5 in Table III of Annex I ("Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters") and by indicator #9 in Table III of Annex I ("Share of investments in entities without a human rights policy") of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments

[24] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory and additional indicator related to principal adverse impacts as set out by indicator #10 in Table I of Annex I and by indicator #14 in Table III of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Violations of UNGC principles and OECD Guidelines for Multinational Enterprises" and "Number of identified cases of severe human rights issues and incidents")

[25] This information supports the information needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator "Number of benchmark constituents subject to social violations (absolute number and relative divided by all benchmark constituents), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law" in section 1 and 2 of Annex II.

[26] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #14 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ("Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)").

[27] Benchmark Regulation (EU) 2020/1818 Article 12(1): "Administrators of EU-Paris aligned Benchmarks shall exclude all of the following companies from those benchmarks: companies involved in any activities related to controversial weapons; " and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the controversial weapons sector."