oberhauser
Bau » Systeme

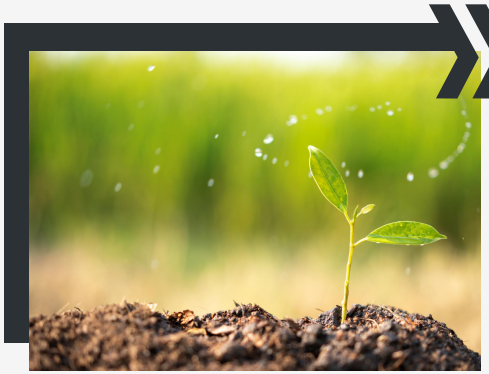
VSME – Report 2025





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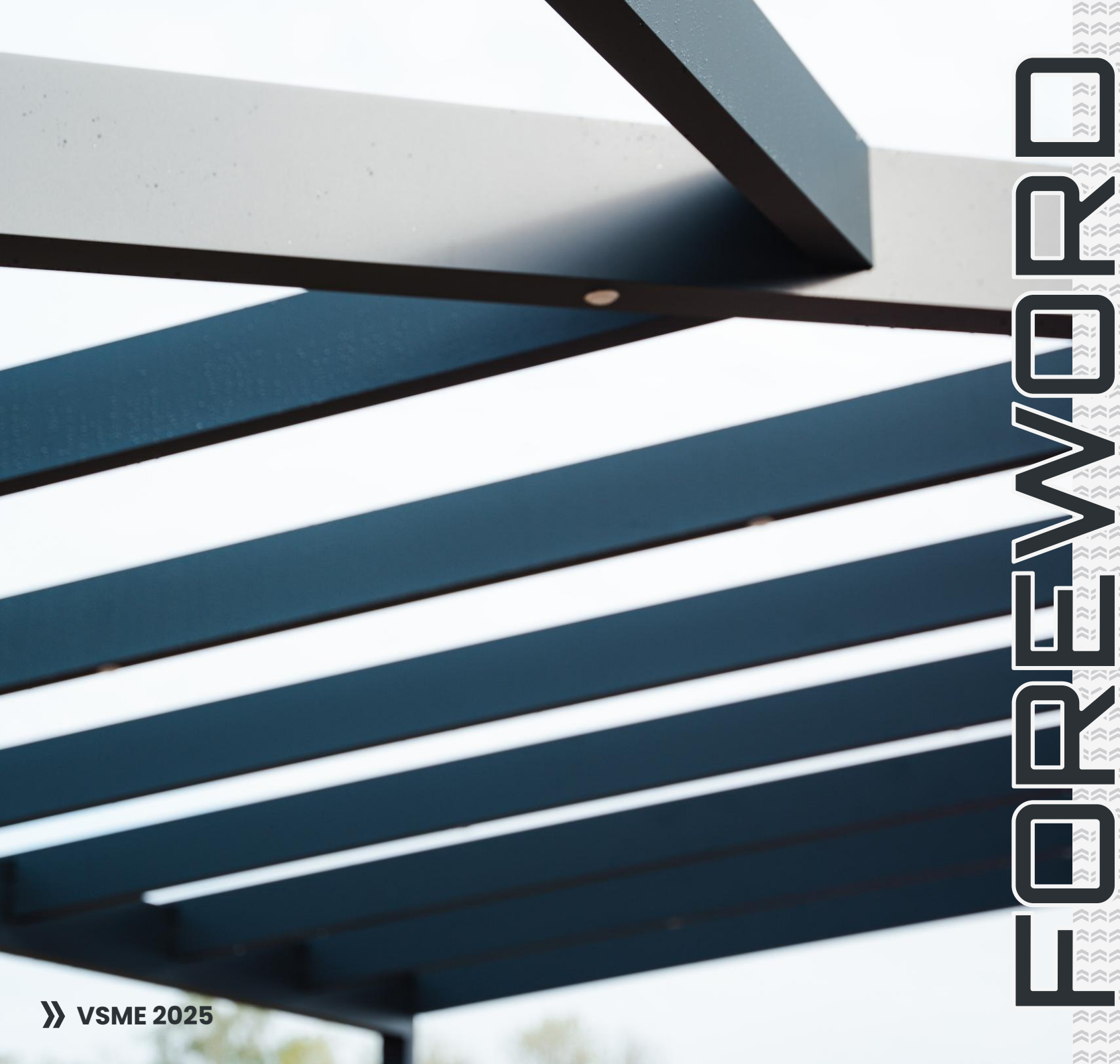
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FOREWORD



Andreas Oberhauser
Dipl.-Ing. | CEO

Dear readers,
ladies and gentlemen,

Sustainability is not a short-term trend for us, nor is it merely a compliance requirement – it is a cornerstone of our long-term resilience and competitiveness. As a medium-sized company, we recognise our responsibility towards our employees, the region in which we are rooted, and the careful and responsible use of environmental resources.

With this sustainability report prepared in accordance with the **VSME Standard** (Voluntary ESRS for SMEs), we are, for the first time, providing a transparent and structured overview of our current position with regard to environmental, social and governance (ESG) matters. The standard helps us distinguish what is material from what is less relevant and enables us to focus on those areas where we can achieve the greatest impact.

Sustainability is an ongoing process. This report is not an endpoint, but rather a snapshot of where we currently stand on our journey. It highlights the areas in which we are already performing well, while also identifying where we need to strengthen our efforts in the years ahead.

We would like to thank our employees, whose commitment and day-to-day contribution make this progress possible, as well as our customers, partners and suppliers for their trust and continued cooperation.

We invite you to gain your own impression of our commitment to sustainability.

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 referred to as “Oberhauser”) has selected Option B and therefore reports on the basis of the Basic Module and the Comprehensive Module (§24a/ii). The report has been prepared on an individual basis and relates exclusively to the company itself (§24c). It covers the reporting period from 1 January 2025 to 31 December 2025. Where disclosures are not provided within the scope of this report, this is indicated accordingly in both the narrative text and the Content Index in the appendix, in accordance with §24b.

Company Data

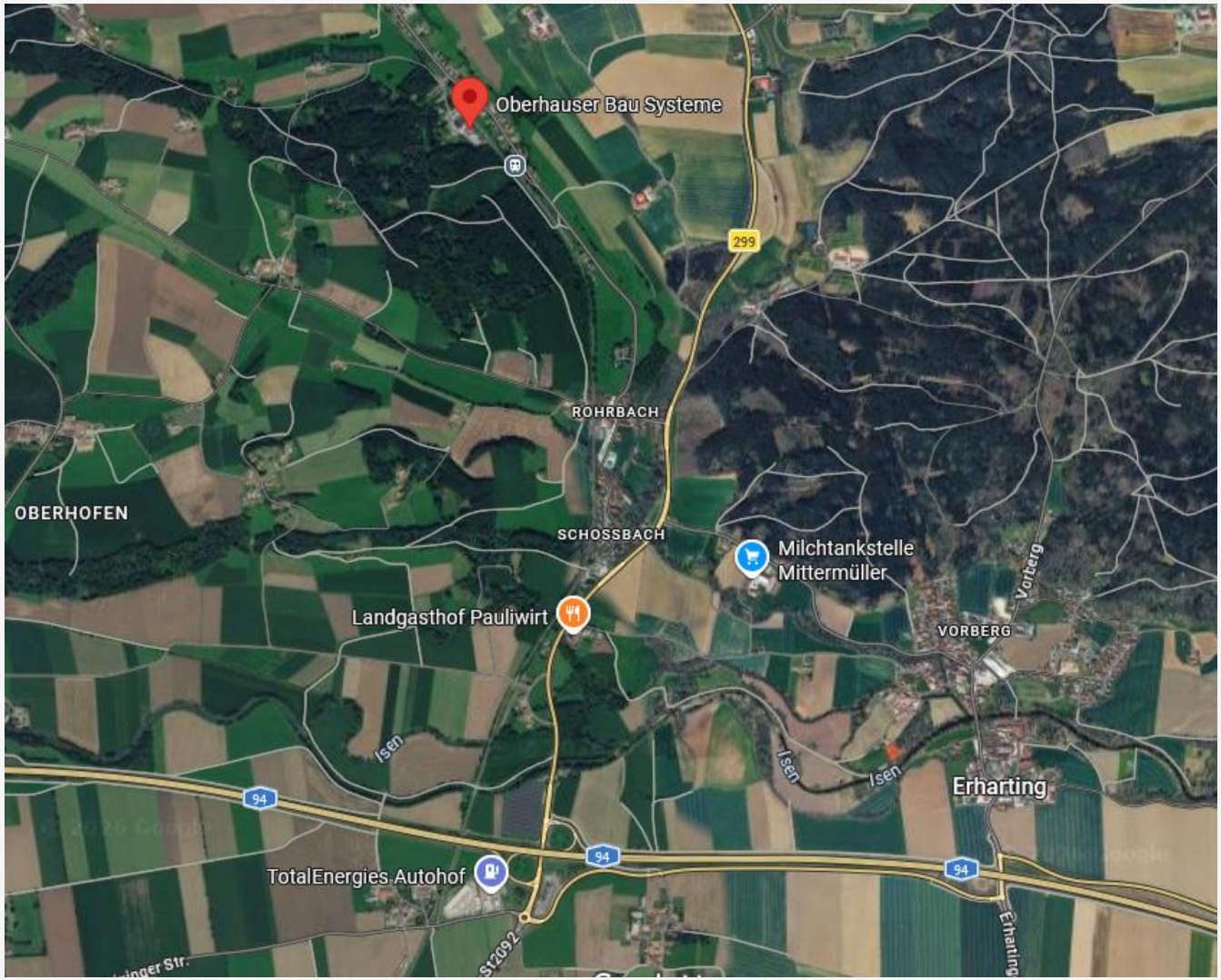
The legal form is stated as a GmbH (German limited liability company); NACE code 25.11 refers to the manufacture of metal structures and parts of structures (§24e i-ii). As an unlisted SME, Oberhauser makes use of the exemption from disclosing confidential financial information. Accordingly, the balance sheet total is not disclosed in this reporting cycle (§24e iii). Revenue for the 2025 reporting year amounted to EUR 13,450,000 (§24e iv). In 2025, Oberhauser employed 34 people (§24e v).

Sustainability certifications

No specific sustainability certifications or labels were in place 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

B1

ABOUT US



» Half a century of innovation, stability and experience

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

In particular, the PV mounting systems business has contributed to significant international success since 2006 and has enabled the company to develop into a globally sought-after system manufacturer.

The broad product portfolio, the high quality of the materials used and the commitment of our employees contribute to the company's successful and stable position in the market.

In 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 defined or implemented policies, targets, planned initiatives and measures already implemented in 2025. Topics marked “Yes” are explained in more detail under C2 in accordance with the VSME.

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, the company has stood for the planning, production and installation of high-quality solutions in the fields of **glass construction, roofing systems and photovoltaic systems.**

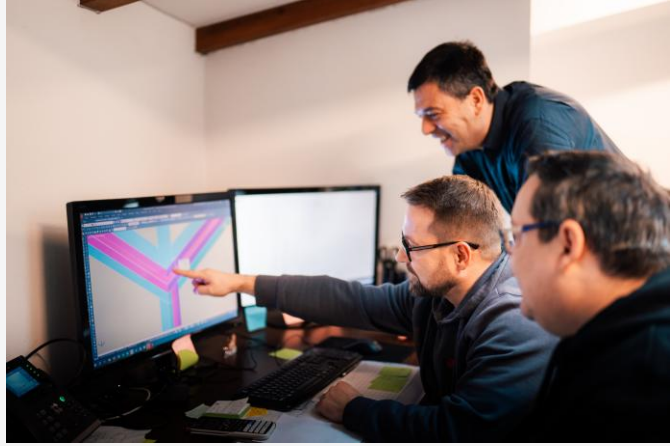
Our strategy is based on the principle **"Efficiency in Detail".** We pursue **long-term economic growth** by **specialising in high-quality and technically robust products.** While we pursue an **international expansion strategy** in the field of PV mounting systems, our focus in roofing systems is on regional market leadership in Southern Germany, supported by **personal consultation and first-class service** (§47a).

Product and Service Portfolio

Our range of services is divided into three key segments:

- **Roof systems:** Planning, manufacture and installation of patio roofs, carports and unheated conservatories.
- **Glass construction:** Manufacture of high-quality components such as glass walls, railings, balconies and conservatories.
- **Photovoltaics (PV):** Planning, manufacture and installation of PV mounting systems as well as the sale of complete PV systems for the global market (§47a).

Planning » Production » Installation









24 MWp project in Gornji Humac, Croatia

» Sustainability Strategy

Sustainability aspects are incorporated into Oberhauser's **business strategy** and **operational decision-making processes.** Through the planning, manufacture and installation of photovoltaic mounting systems, Oberhauser provides technical components for systems that generate solar power. When selecting materials, in addition to technical requirements, we consider **service life, recyclability** and – where corresponding information is available – **recycled content and product-specific environmental indicators. Measures have been implemented in our own operations to further develop the energy supply.** These include, among other things, the use of a **heat pump** at the company site. The associated changes in energy consumption and energy-related greenhouse gas emissions are taken into account as part of operational data collection (§47d).

» Markets and Business Relationships

We serve both **B2B and B2C markets.** While our regional activities in Southern Germany (districts of Mühldorf, Munich, Rosenheim, etc.) focus primarily on private customers, our PV segment addresses a **global network of approximately 2,000 business customers,** including PV installers and construction companies (§47b). Our **supply chain comprises around 570 partners,** with a **clear focus on EU-based suppliers** when procuring glass, metal and PV components. Sales are conducted primarily through direct sales as well as digital contact channels and regional advisory services (§47c).

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

Under disclosure C2, the sustainability topics defined by Oberhauser are presented. This includes a brief explanation of the respective relevant policies, measures already implemented and, where applicable, measures still planned, targets, and the responsible person or role. Where a "/" is shown, this means that no data were available for the 2025 reporting year.

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 steering and implementing the relevant policies and the associated measures and targets (§49).
Measures	**Measures already implemented:** • Heat supply via a wood-chip heating system: The company uses a wood-chip heating system for heat supply. • Use of a heat pump at the company site: A heat pump is used in the company's own operations for energy supply. The associated changes in operational energy consumption and energy-related greenhouse gas emissions are taken into account as part of operational data collection. • Electrification of the vehicle fleet: The fleet is gradually being converted to electric vehicles in order to reduce greenhouse gas emissions. • Consideration of biodiversity aspects in PV projects: Where suitable, projects may include measures for the ecological enhancement of land areas. **Planned measures:** • Further gradual electrification of the vehicle fleet. • Electrification of machinery: Gradual replacement of conventional machinery, e.g. forklifts, with electric alternatives.	
Targets (by 2030)	• Increase the share of electricity generated on site from renewable sources: Oberhauser intends to further expand its own electricity generation from renewable sources. In 2025, a total of 380 MWh of electricity was generated on site from renewable sources, of which 100 MWh was consumed on site. Further expansion of renewable electricity generation is intended to reduce the share of externally sourced energy. • Electrification of the vehicle fleet: Oberhauser intends to gradually increase the share of electrically powered company vehicles.	

	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: In the procurement process, the company gives preference to materials with documented environmental characteristics, in particular steel with documented greenhouse gas values and recyclable packaging or packaging containing recycled material, where corresponding evidence is available.	Occupational Health and Safety Policy: The company has an internal policy that ensures regular safety instruction.	Supplier Code of Conduct: The company requires its material suppliers to comply with a Code of Conduct covering environmental and social standards.	The Managing Director has primary responsibility for steering and implementing the relevant policies and the associated measures and targets (§49).
Measures	**Measures implemented:** • Use of selected materials with documented environmental characteristics: The company uses selected materials with documented environmental characteristics, including steel products for which supplier- or product-specific information on greenhouse gas emissions generated during production is available, as well as packaging which – depending on the type of packaging – is recyclable or contains recycled material. **Planned measures:** • Expansion of the use of materials with documented environmental characteristics where technically and economically appropriate and where corresponding evidence is available.	**Measures implemented:** • Training on occupational safety and health.	/	
Targets to 2030	/	/	Inclusion of all material suppliers in the Supplier Code of Conduct: All suppliers defined as material are to sign the Code of Conduct and comply with its requirements.	



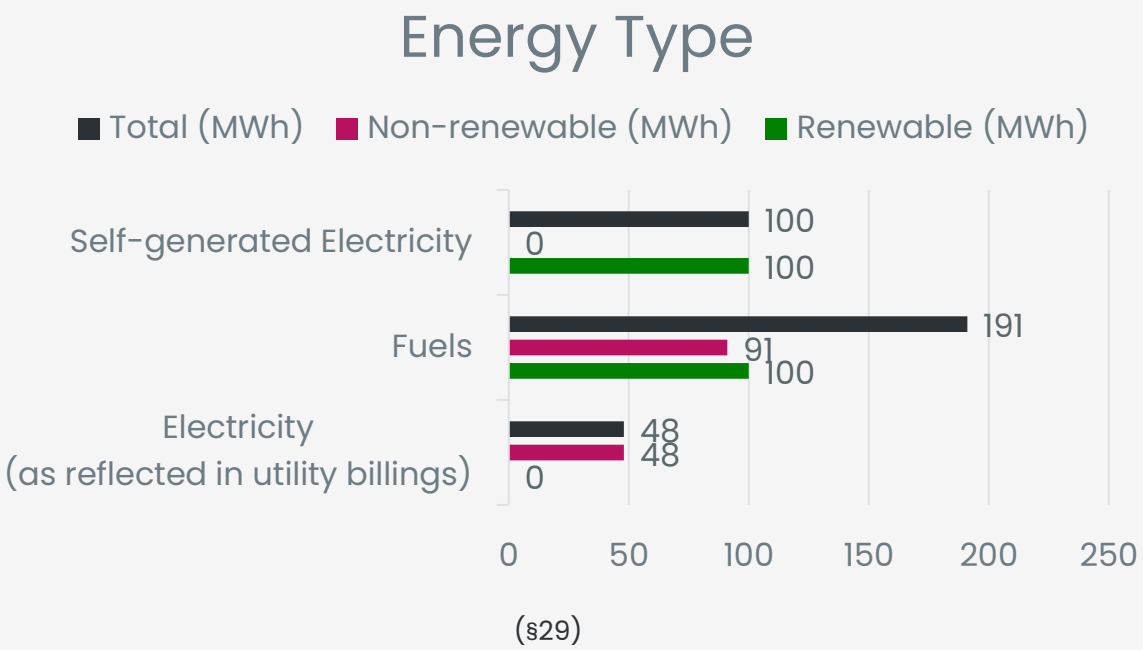
ENVIRONMENT

B3 Energy and Greenhouse Gas Emissions

In the 2025 reporting year, Oberhauser recorded total energy consumption of 339 MWh. Of this, 200 MWh came from renewable sources and 139 MWh from non-renewable sources (§29).

The breakdown by energy carrier is as follows: purchased electricity amounted to 48 MWh and was entirely non-renewable. Fuel consumption totalled 191 MWh, of which 100 MWh came from renewable sources and 91 MWh from non-renewable sources. Self-generated electricity amounted to 100 MWh, all of which came from renewable sources (§29). The values were determined as part of the calculation of the Corporate Carbon Footprint.

In 2025, greenhouse gas emissions amounted to 26 tCO_2e for Scope 1 and 16 tCO_2e for Scope 2 (location-based) (§30a, §30b).



(§29)

Scope 1 GHG emissions	26 tCO_2e
Scope 2 GHG emissions – location-based	16 tCO_2e
Scope 2 GHG emissions – market-based*	27 tCO_2e
Total Scope 1 and 2 – location-based	42 tCO_2e
Total Scope 1 and 2 – market-based*	53 tCO_2e

* These disclosures are reported voluntarily in accordance with the VSME.

To place the climate impact in relation to economic performance, a GHG intensity of 3.12 tCO_2e per EUR million of revenue was calculated. This was calculated as part of greenhouse gas accounting (§31).

B4 Pollution of Air, Water and Soil

As part of the preparation of the 2025 VSME report, the topic of pollution was assessed in accordance with the VSME Standard. Given the company's business activities as a provider of construction systems, no material pollution risks or significant impacts on air, water or soil were identified beyond those typically associated with commercial use. As the company is also not subject to statutory reporting obligations for pollutant emissions, quantitative reporting is omitted (§32).



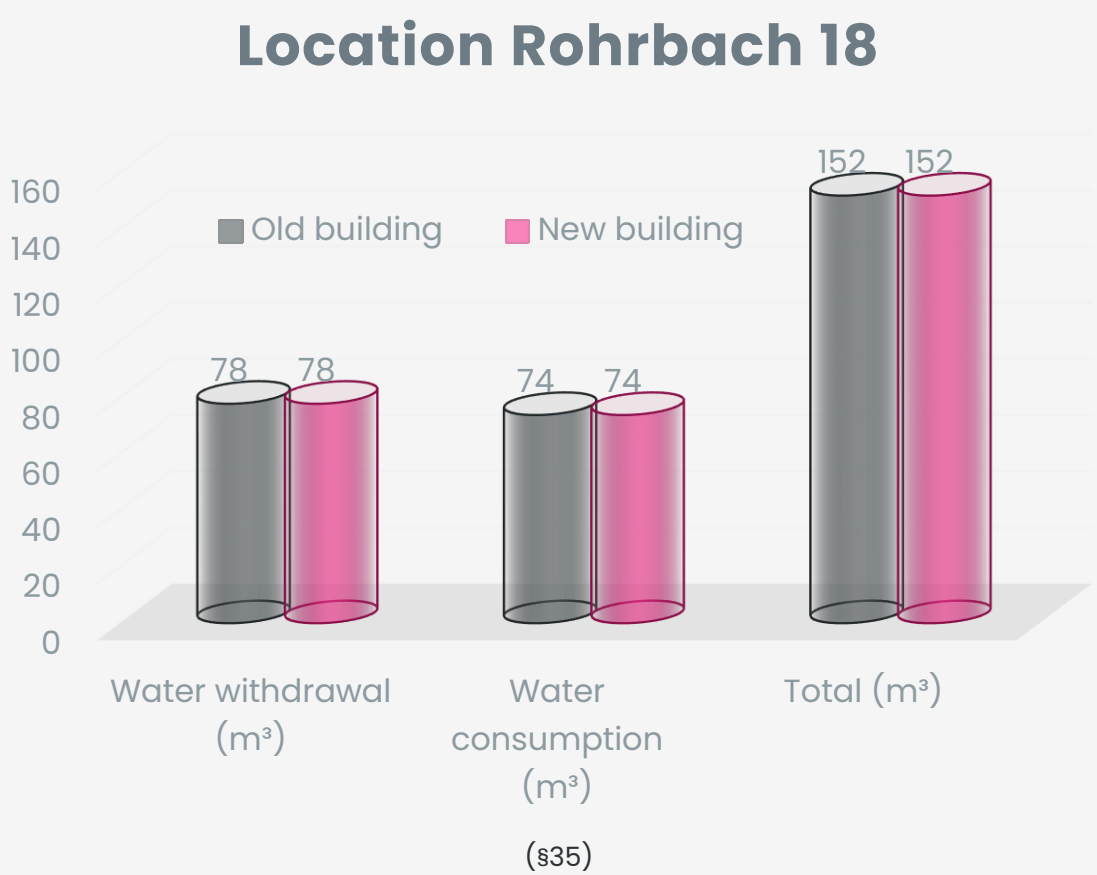


B5 Biodiversity

As part of the preparation of the 2025 VSME report, the topic of biodiversity was assessed in accordance with the VSME Standard. Due to the location of our sites in commercially used areas with an urban character and the nature of our business activities as a provider of construction systems, no material impacts on biodiversity or protected ecosystems were identified. As no sites are maintained in or near ecologically sensitive areas and there are no dependencies on critical ecosystem services, quantitative reporting under B5 (§33/34) is omitted.

B6 Water

In financial year 2025, Oberhauser recorded the following water volumes at its sole site at Rohrbach 18, 84494 Niederbergkirchen, divided between the two buildings “old building” and “new building” (office and production buildings):



(§35)

As no water is returned (e.g. through rainwater utilisation or internal circulation systems), actual consumption corresponds to the total amount withdrawn of 152 m³.

No material impacts were identified for processes with significant water consumption; this data point is therefore classified as not applicable (§36).

B7 Resource Use, Circular Economy and Waste Management

Oberhauser considers aspects of resource use, reuse and recycling in selected operational processes, with the aim of reducing material use and waste generation in the processes considered. When selecting materials, we place particular emphasis on durability and **material characteristics such as service life, recyclability and – where documented – recycled content.**

This includes in particular:

- **Use of selected steel products with documented environmental indicators.**
- **Packaging optimisation: We aim to reduce waste volumes through appropriate packaging solutions. Where documented, recyclable packaging materials or packaging containing recycled material are taken into account (§37).**

In 2025, the **total amount of non-hazardous waste was 40.97 t,** while the **total amount of hazardous waste was 1.87 t.**

Waste type	Diverted to Recycling or Reuse (t)	Sent for 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 the 2025 reporting year, the focus of climate reporting was primarily on determining and validating direct and indirect energy-related emissions (Scope 1 and Scope 2). As a result of this initial data collection, no dedicated greenhouse gas reduction targets or formal climate transition plans pursuant to C3 (§54/§55) had yet been defined in 2025.

However, Oberhauser's stated objective is to use the data now available as a basis for developing measurable greenhouse gas targets and appropriate measures in future reporting cycles. These are initially intended to relate to the emission sources recorded and to be further developed as data availability increases (§56).

Scope 3
Indirect/upstream

1. Purchased goods & services
2. Capital goods
3. Fuels and other energy-related activities
4. Upstream Transport & Distribution
5. Waste materials
6. Business travel
7. Employee commuting
8. Upstream leased assets

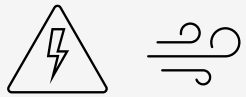
Scope 1
Direct

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



Scope 2
Indirect/upstream

- Electricity
- (District) heating
- 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. Investments

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 objective of systematically deepening and updating this analysis in future reporting cycles in order to disclose climate-related risks and opportunities transparently over the long term.



SOCIAL

B8 Workforce – General Characteristics

In the 2025 reporting year, Oberhauser employed a total of 34 employees. **The entire workforce is employed on permanent contracts.** Accordingly, there were no fixed-term employment contracts in 2025 (§39a). **This structure reflects the high importance placed on a secure and reliable employment policy within our company.**

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

(§39a)



As 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 pursuant to §40. In line with the principle of proportionality, the company therefore does not report these metrics.

Oberhauser's workforce structure is characterised by a clear geographical focus on Germany, where all 34 employees are employed (§39c). With regard to gender distribution, the company recorded a female share of 35.3% (12 people) and a male share of 64.7% (22 people) in 2025 (§39b).



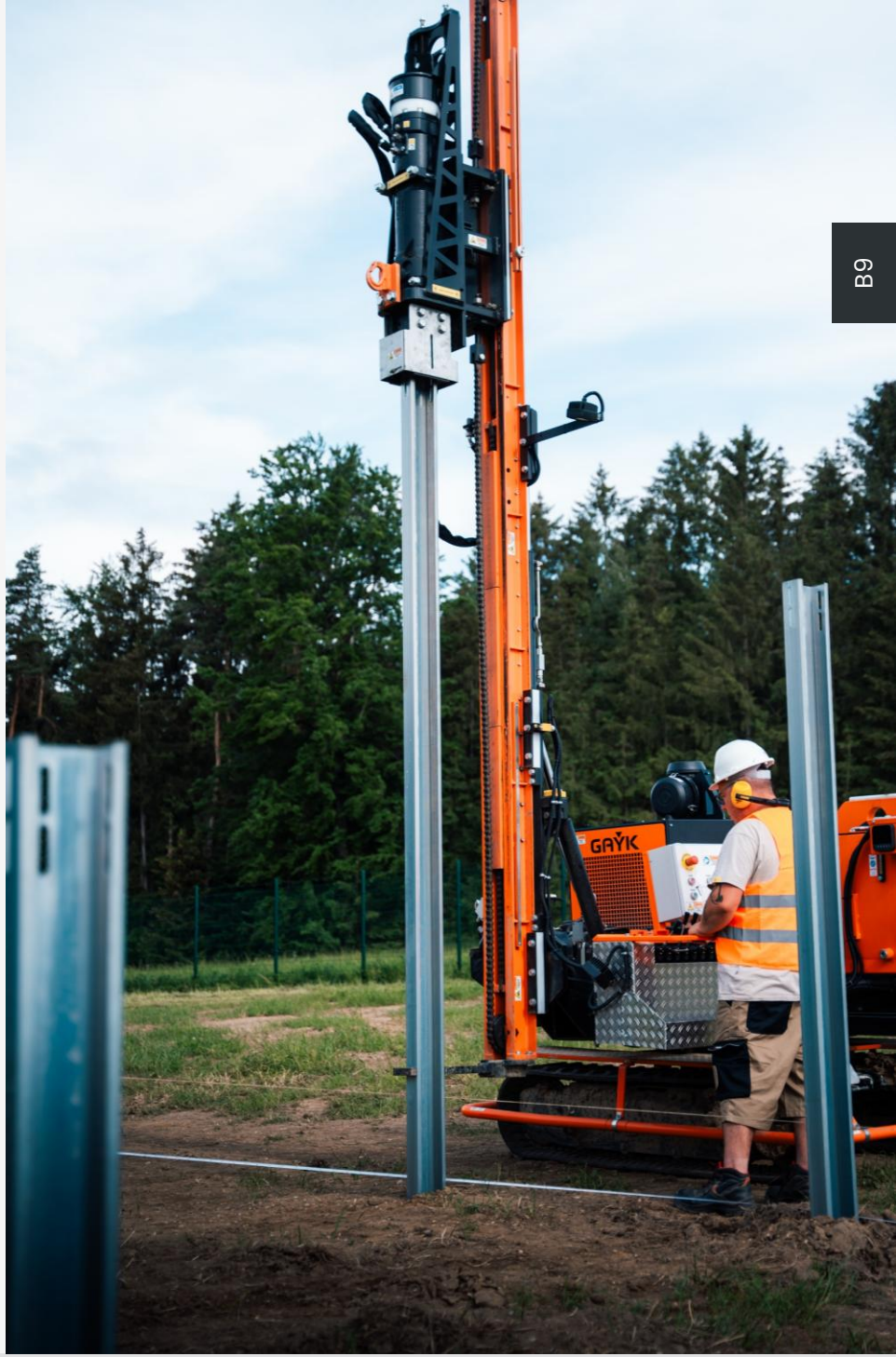
B9 Workforce - Health and Safety

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

For comparability, the accident rate was calculated on the basis of 200,000 working hours, resulting in a value of 7.48. No fatalities resulting from work-related injuries or illnesses occurred during the reporting period (§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)



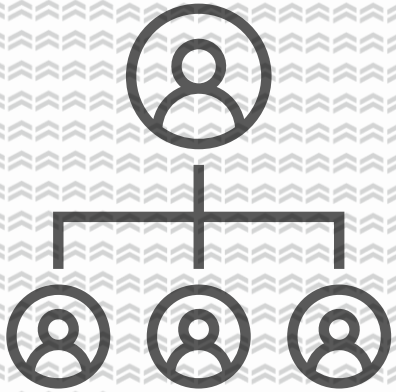
B10 Workforce – Remuneration, Collective Bargaining and Training

In the 2025 reporting year, **all Oberhauser employees received remuneration that was at least equal to or above the statutory minimum wage (§42a).**

Oberhauser had no collective bargaining agreements in place in 2025. **Remuneration is determined taking into account statutory requirements, role, qualifications and operational conditions (§42c).**

As 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 pursuant to §42b is not applicable.

In the 2025 reporting year, **the average number of training hours for all employees – irrespective of gender – was approximately 20 hours per person per year. When selecting and allocating training opportunities, the company does not generally differentiate by gender.** Measures are assigned exclusively on the basis of professional necessity, individual qualification needs and the requirements of the respective position. **This is intended to ensure that training opportunities are used in a needs-based manner and to support the professional development of employees (§42d).**



C5 Additional (General) Workforce Characteristics

The disclosures pursuant to C5 (§59/§60) are not applicable for the 2025 reporting year. As the company, with 34 employees, is below the threshold of 50 employees, the reporting requirement for this data point does not apply. In line with the principle of proportionality, Oberhauser therefore refrains from detailed disclosure of indicators on the gender ratio in management positions and freelance workers.





C6 Additional Own Workforce Information – Human Rights Policies and Processes

Oberhauser has a Code of Conduct aligned with 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). Oberhauser also has a grievance mechanism that is accessible to its own workforce (§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, no known cases of child labour, forced labour, human trafficking or discrimination occurred within the company's own workforce or value chain during the reporting period. No other significant violations in this context were identified (§62a).

Topic	Confirmed incidents?
Child 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

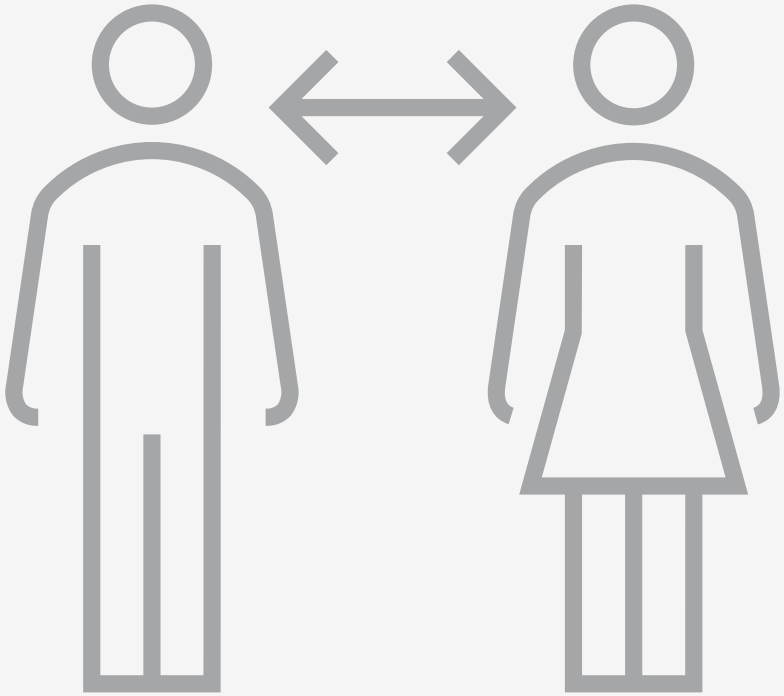
B11 Convictions and Fines for Corruption and Bribery

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

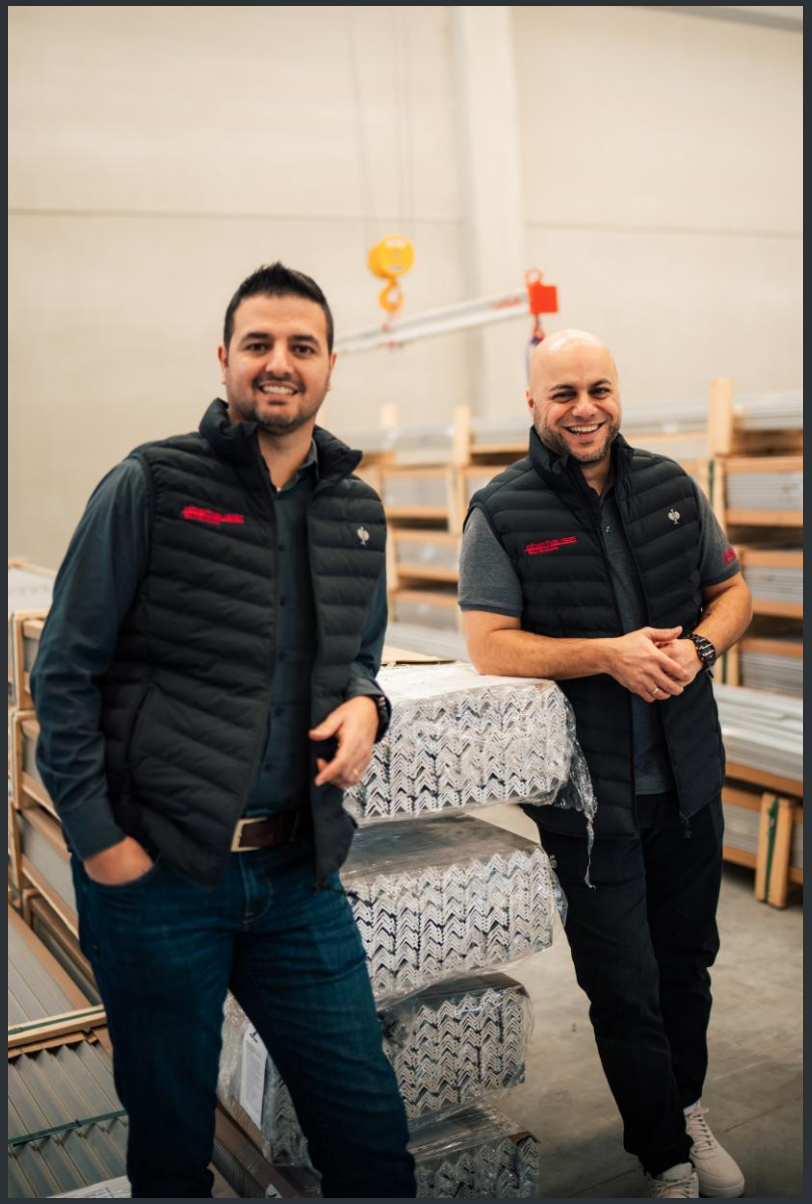
C8 Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks

The data point pursuant to §63 is not applicable, as the company does not operate in any of the sectors listed there. Furthermore, Oberhauser is not excluded from any EU reference benchmark for climate transition that is aligned with the objectives 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). Corporate management is entirely the responsibility of the Managing Director.



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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B5	34	Biodiversity	18	Not applicable

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C3	54b	GHG Reduction Targets and Climate Transition	21	Data not available
C3	54c	GHG Reduction Targets and Climate Transition	21	Data not available
C3	54d	GHG Reduction Targets and Climate Transition	21	Data not available
C3	55	GHG Reduction Targets and Climate Transition	21	Data not available
C3	56	GHG Reduction Targets and Climate Transition	21	Data not available
C4	57a	Climate Risks	22	Data not available
C4	57b	Climate Risks	22	Data not available
C4	57c	Climate Risks	22	Data not available
C4	57d	Climate Risks	22	Data not available
C4	58	Climate Risks	22	Data not available
C5	59	Additional (General) Workforce Characteristics	27	Not applicable
C5	60	Additional (General) Workforce Characteristics	27	Not applicable
C6	61a	Additional Own Workforce Information – Human Rights Policies and Processes	28	
C6	61b	Additional Own Workforce Information – Human Rights Policies and Processes	28	
C6	61c	Additional Own Workforce Information – Human Rights Policies and Processes	28	
C7	62a	Severe Negative Human Rights Incidents	29	
C7	62b	Severe Negative Human Rights Incidents	29	Not applicable
C7	62c	Severe Negative Human Rights Incidents	29	Not applicable
C8	63a	Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	32	Not applicable
C8	63b	Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	32	Not applicable
C8	63c	Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	32	Not applicable
C8	63d	Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	32	Not applicable
C8	64	Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	32	Not applicable
C9	65	Gender Diversity Ratio in the Governance Body	33	Data not available

APPENDIX

2025

Appendix *Background information for financial market participants (§245/§246)*

Topic: Environment, Social, Governance, General	Disclosure Number and Title	Relevant 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 tonnes 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 Module		
Environment	**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]**
Environment	**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]**

Environment	**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]**
Social	**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]**

Social	**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."