

Sustainability Report 2023

Based on the standards of the Global Reporting Initiative (GRI)

31.05.2024, www.hauraton.com

Version: 1



Comments on this document

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Foreword

In today's world, sustainability and environmental protection are no longer mere buzzwords, but rather indispensable guiding principles for responsible business conduct. In the construction sector, a sector central to the development of our cities and infrastructures, these principles are becoming increasingly relevant. Especially for medium-sized companies like ours, it is crucial to establish sustainable corporate governance in order not only to meet current requirements, but also to make a positive contribution to future generations.

It is a central concern for us to promote sustainable practices and to place them at the heart of our corporate strategy. This Sustainability Report serves not only as a transparent documentation of our efforts, but also as an expression of our commitment to environmental protection, social responsibility and economic stability.

We believe that sustainability is not only a commitment to the environment, but also a source of innovation and long-term business success. By integrating sustainable principles into our business processes and decisions, we strive to create real value for our customers, employees, community and the environment.

The following report therefore provides an insight into our sustainable initiatives, progress and goals.

A handwritten signature in blue ink, appearing to read 'Marcus Reuter', with a stylized flourish at the end.

Marcus Reuter
(Chairman of the Management Board)

GRI 102: General information

The organisation and their reporting practices

Company portrait

HAURATON GmbH & Co. KG are a leading global family business in the building materials industry, which were founded in 1956 by Karl Hauger and whose headquarters are located in Rastatt. They were founded under the name Hauger & Jägel Betonwarenfabrik, also in Rastatt. The later company name HAURATON is made up of the name of our founder Karl **HAU**ger, **the place where RA**statt was **founded and the material Be**TON (concrete). The management of the family-owned company, which is run by the third generation, is in the hands of Managing Director Marcus Reuter.

HAURATON have strong regional roots and are increasingly focusing on the research and development of promising products at their home location in Rastatt in southern Germany. But for healthy growth, investments are not only made in Germany, but also abroad. With over 10 branches and an international sales network in more than 70 countries worldwide, HAURATON are considered one of the market leaders for drainage channels made of fibre-reinforced concrete and high-quality composite. The following two illustrations (map of Europe and world map) show the company's global sales network in the form of subsidiaries and partner companies.



Illustration 1: HAURATON sales network in Europe



Illustration 2: HAURATON sales network worldwide

At our main location in Germany, we produce in our factory at the Ötigheim site, which is only a few minutes' drive from the company headquarters in Rastatt. The information in this report refers exclusively to these two sites in Germany (see also: [Report Profile](#)).

Ownership and legal form

HAURATON GmbH & Co. KG are 100% family-owned.

The management is the highest control body of the company (see also: [Governance](#)).

Core competencies

HAURATON is an expert in comprehensive rainwater management with the core areas of expertise DRAIN, TREAT, INFILTRATE and RETAIN. For their customers, the company develop and produce tailor-made rainwater management solutions for all areas of application.

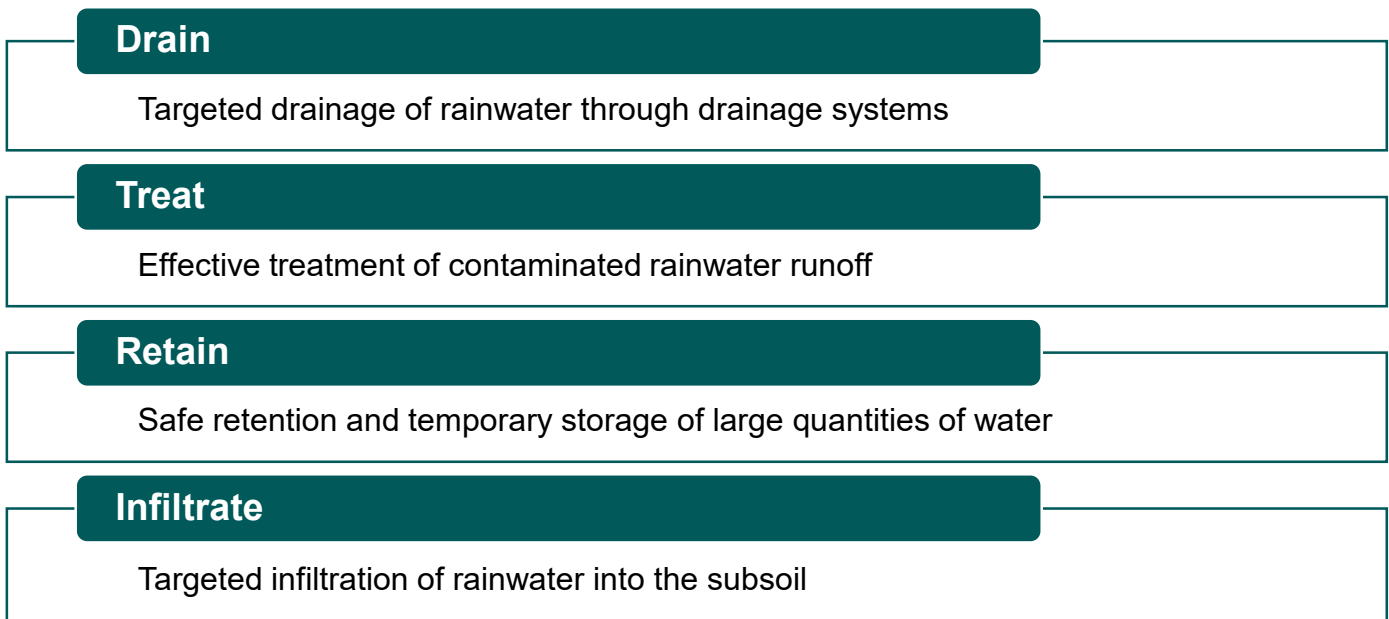


Illustration 3: Core competencies of HAURATON

Report Profile

Reporting Period and Reporting Frequency

Our Sustainability Report provides a comprehensive insight into the sustainable performance of our company during the reporting period, which ran from 01.01.2023 to 31.12.2023. This period was carefully chosen to ensure an accurate account of our progress and initiatives.

With the aim of continuously informing our stakeholders about our efforts, this report is prepared every two years. We strongly believe that regular reporting plays a crucial role in creating transparency and promoting open communication.

The current Sustainability Report was published on 31 May 2024 to ensure that relevant information is available in a timely manner. This release date marks the completion of a thorough process of data collection, analysis, and evaluation to ensure accurate and meaningful reporting.

Entities Included in the Report

The subject of the report is HAURATON GmbH & Co. KG with their administrative site in Rastatt, as well as our production site in Ötigheim.

Correction or restatement of information

This Sustainability Report is our first report based on the standards of the GRI. Therefore, this information is not relevant.

If there are significant changes in the reporting on individual topics in future sustainability reports, the reasons and effects of the corrections or restatements are explained in the respective chapter/standard.

Role of the Executive Board

HAURATON's sustainability report is handed over to the management as a draft. The latter examines the draft and then approves it after it has been approved by the management.

External audit

The company's management has decided to have certain disclosures of the GRI Index audited by an external audit in accordance with the International Standard on Assurance Engagements (ISAE) 3000.

Since this report is the organisation's first GRI Sustainability Report, the primary aim is to analyse gaps and potential for improvement in order to be able to implement them in future reports. The aim behind this is to increase the credibility and quality of the information. To check the data, we decided to use ADKL AG Auditing company. This year is the first cooperation between HAURATON and this auditing firm.

The following table lists the five indicators that were examined by the external body during an audit:

Audit indicator	Corresponding GRI standard
Use of fossil fuels	GRI 302-1
Production of renewable energies / % share of renewable energies	GRI 302-1
Incidents / Injuries / Accidents	GRI 403-9
Reclaimed concrete / Residual concrete	GRI 301-2
Waste	GRI 306-3 / GRI 306-4 / GRI 306-5

The independent auditor's report is set out in Annex 2.

Report Author's Point of Contact

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Position: Export Manager

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Activities and employees

Products

The internationally active company counts various rainwater management products among its product groups. These are mainly made of concrete, composite, steel and cast iron. HAURATON products are used in civil engineering, gardening and landscaping, building construction and sports facilities, among other things.

The main products include the FASERFIX, RECYFIX, DRAINFIX, SPORTFIX and DACHFIX product families, which are sold worldwide. In total, the number of products and 41 product-related services offered by HAURATON amounts to over 4,000. In the following, some selected product lines are presented.

FASERFIX®KS

A drainage channel made of concrete reinforced with basalt fibres, which enables slender side walls and excellent stability. Particularly suitable for applications with high loads such as traffic areas for commercial and public areas.

RECYFIX®PRO

Channels made of recycled composite with integrated composite edge frame and gratings made of various materials, such as fibre-reinforced composite. A channel system that impresses with its low weight, cheap transport and easy installation.

DRAINFIX®CLEAN

Rainwater treatment system - Extremely low-maintenance and permanently reliable solution for the collection and purification of rainwater: A filter substrate containing carbonate in heavy-duty channels permanently retains heavy metals, microplastics and other pollutants.

DACHFIX®STEEL

Drainage system for the special requirements on roof terraces, flat roofs and facades. Complete range with different nominal channel widths and an optional sump unit for easy connection to the sewage system.

RECYFIX®MONOTEC

Monolithic drainage system for traffic and parking areas as well as public places. The compact design offers maximum safety. Due to the large drainage cross-sections, the system achieves a particularly high hydraulic output. The channels are permanently corrosion-free and shatterproof.

Service channels

Systems for the fast and safe laying of supply and information cables in modern industrial plants, sports facilities, exhibition halls and stadiums. Depending on the requirements, there are various channel variants and materials to choose from within the range.

Supply chain

Supply chains

The products of HAURATON GmbH & Co. KG for rainwater management can be divided into two large materials. These are concrete and composite.

The concrete items are manufactured and stored in-house at the Ötigheim site. The concrete channels are made of a material that is continuously developed by our research department – also with regard to a sustainable recipe. These products bear the name "FASERFIX" due to their reinforcement by basalt fibres. The following figure shows the simplified supply chain of this product line.

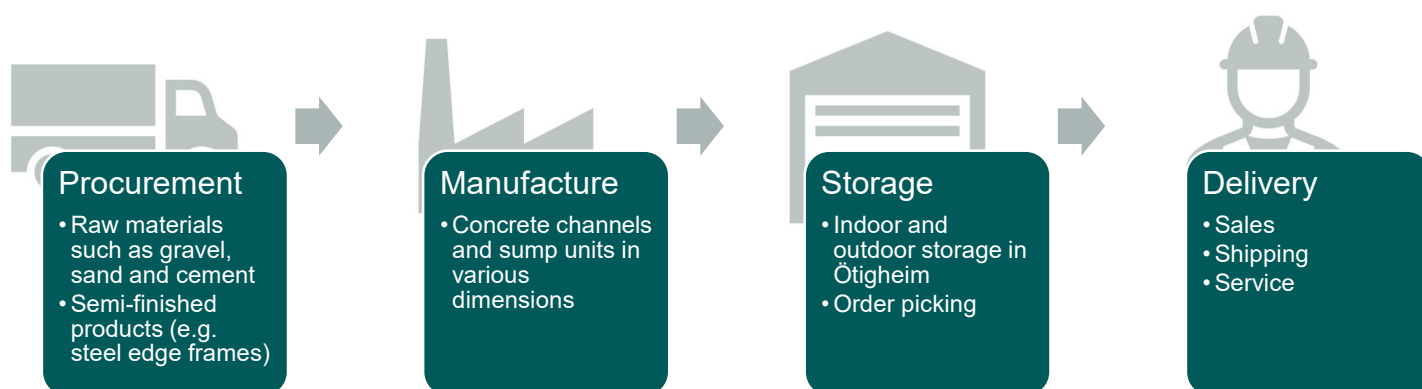


Illustration 4: Supply chain of the FASERFIX product line

The RECYFIX products made of composite - conceived, developed and designed by HAURATON - are purchased from suppliers via contract manufacturing. Due to its production from composite recycle, the product family is called "RECYFIX". It is particularly noteworthy that the lower parts of the RECYFIX drainage channels are made of composite and are also 100% recyclable. The recycles for RECYFIX composite are produced by modern recycling companies that use high-quality industrial materials. The supply chain of the RECYFIX product line is shown below as an example.

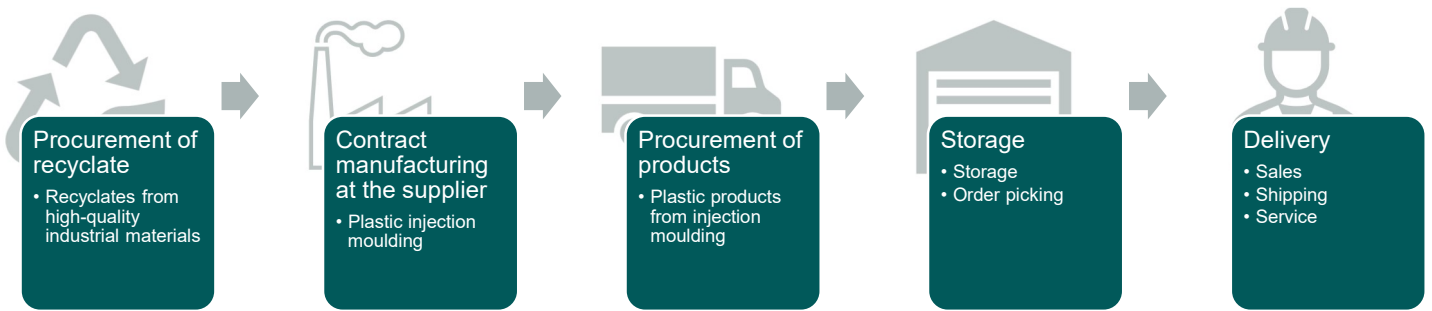


Illustration 5: RECYFIX product line supply chain

Supplier Management

When procuring raw materials, HAURATON attaches great importance to short transport routes by sourcing from local producers. An overview of the origin of our suppliers in the concrete sector can be found in the following figure. It is important to emphasise that our raw materials are mainly sourced from local or exclusively from national manufacturers.

Raw material	Sand	Gravel	Cement	Rock Flour	Basalt fibres
Distance to delivery site – HAURATON Ötigheim	≤ 15 km	≤ 15 km	≤ 50 km	> 50 km	> 50 km
Data basis	Google Maps	Google Maps	Google Maps	Google Maps	Google Maps

Downstream entities

Our collaboration with downstream entities, including investors, planners and architects, distributors and contractors (see Fig. 6), is central to the success of our business. We recognize the diverse roles and needs of these partners along the value chain and work closely with them to jointly develop and implement sustainable solutions.



Illustration 6: Customer types of HAURATON

The investors of the construction projects are essential partners who provide the financial resources to realise projects. We maintain close relationships with some major investors and work closely with them to ensure that their goals and requirements in terms of sustainability and profitability are met.

Planners and architects play a crucial role in the design of buildings and infrastructure. We maintain close relationships with these professionals and provide training and technical support to help them integrate sustainable practices into their projects. In addition, we work together to develop innovative solutions that meet both aesthetic and sustainable requirements.

Our trading partners are essential intermediaries between our company and the end consumers. We attach great importance to working in partnership and promote the exchange of best practices. Through training and training materials, we support our dealers in identifying, marketing and distributing sustainable products. Together, we strive to improve sustainability performance along the entire supply chain while meeting the needs of our customers.

Contractors play a key role in the implementation of sustainable construction projects and infrastructure. We work closely with them to develop innovative solutions that conserve resources and minimise environmental impact. By providing sustainable building materials and technical support, we help ensure that construction projects meet environmental and social criteria. Together, we strive to raise standards for sustainable construction and make a positive contribution to society.

Employees

In 2023, HAURATON employed a total of 271 people at its locations in Rastatt and Ötigheim. The number of employees thus represents an increase of approx. 12 percent compared to the previous year.

All employees are systematically recorded in order to enable automatic reporting of the absolute number of employees in terms of demographic characteristics such as gender and employment. The personnel information in the GRI Report and the tables comes from a data query from our HR software and refers to the reporting date of 31.12.2023.

When recording employees, both the origin of the employee and the place of work / place of work play a subordinate role for HAURATON. Due to the proximity of the two locations and the possibility of changing the place of work between the two locations in Germany, no distinction is made by location.

Total number of employees

As of 31.12.	2022	2023
Total Employees	242	271
of which are men	163	179
of which are women	79	92

Employees by contract type

As of 31.12.	2023
Total Employees	271
Employees with permanent contracts	260
Proportion of employees with permanent contracts [%]	96%
of which are men	171
of which are women	89
Employees on fixed-term contracts ¹	11
Proportion of employees with fixed-term contracts [%]	4%
of which are men	8
of which are women	3
Full-time employee	225
Proportion of full-time employees [%]	83%
of which are men	172
of which are women	53
Part-time employee	46
Proportion of part-time employees [%]	17%
of which are men	7
of which are women	39
Full-time equivalent (FTE)	256.17
Employees by age group	
Under 30 years	45
30 to 49 years	133
50 years & older	93

¹Trainees and dual students were assigned to the category "Employees with fixed-term contracts".

Wage agreements

Collective agreements with the Industrieverband Steine und Erden Baden-Württemberg e.V. (ISTE) apply to all our employees. Excluded from this are the management and the department heads of HAURATON GmbH & Co. KG.

Management

Governance

Due to the legal form and the resulting structure of a GmbH & Co. KG, there is no supervisory board at HAURATON GmbH & Co. KG. The highest control body is the management.

Since HAURATON were founded, responsible corporate governance and, in particular, securing the future of the company has been at the heart of the company's philosophy. The family business is managed by the management. The Chairman of the Management Board is Marcus Reuter as Managing Partner. Other members of the Executive Board are Marcel Flattich (Sales & Marketing), Michael Schenk (Technology & IT), Patrick Wieland (Finance & Human Resources) and Christoph Ochs (Product Management).

Chairman of the Management Board

Managing Director
Sales & Marketing

Managing Director
Technology & IT

Managing Director
Finance & Human
Resources

Managing Director
Product
Management

Nomination and selection

Illustration 7: Management structure at HAURATON

The nomination and appointment of the members of the management board are made taking into account the corporate interests of HAURATON in view of the competencies and skills of the person acting.

Chairman of the highest supervisory body

The Chairman of the Management Board of HAURATON is Mr. Marcus Reuter. He is also a manager for about 1.1% of the company's workforce. Mr. Reuter only manages employees who directly support

him in his function. For this reason, the risk of possible conflicts of interest must be considered very low. Therefore, no further explanations will be made in the following (for further information see: [Conflict of interest](#)). Furthermore, decisions within the management are made according to the majority principle.



Illustration 8: Managing Director at HAURATON (as of 03/2024)

From left to right: Patrick Wieland (Finance & Human Resources), Michael Schenk (Technology & IT), Marcus Reuter (Chairman of the Management Board), Christoph Ochs (Product Management) and Marcel Flattich (Sales & Marketing)

Coping with and managing impacts

The management is jointly responsible for the economic, ecological and social impacts of HAURATON's business activities.

HAURATON's policy and goals with regard to sustainable development are decided by the management. Depending on the areas of responsibility and interests of individual members of the Executive Board, these responsibilities are assumed by individual members of the highest supervisory body. If necessary, tasks of this kind are delegated to specialists in the departments (often department heads).

Processes for determining and controlling the impact of the organisation on the economy, the environment and people are currently being set up within the company. Goals in this regard must also be drawn up, communicated and checked by HAURATON as part of the certification according to DIN EN ISO 14001.

Delegation of responsibility

The responsibility for managing the impact of the organisation on the economy, the environment and people lies with the management of HAURATON. No executives specifically responsible for ESG have been appointed. HAURATON does not have its own organisational unit on the subject of ESG.

However, department heads and managers are increasingly made aware of topics such as sustainability and environmental protection and sensitised in order to take a sharper ESG view of their daily tasks and business practices. The aspects of impact management also flow into the areas of responsibility of managers. Depending on their role within the company, executives will also take on some ESG tasks through delegation from management. The management of the effects is not delegated to other employees.

To ensure communication and reporting from executives to senior management, a communication matrix was designed. This matrix defines defined cycles within which members of the management exchange information with department heads. In this context, a discussion on ESG issues will also take place. There are currently no separate dates and cycles for sustainability topics.

Conflict of interest

At HAURATON, corporate decisions are always made in harmony with and in accordance with the interests of the organisation. We deliberately avoid situations in which personal or financial interests could conflict the company. A company-wide "Code of Conduct" has also been drawn up for this purpose. This HAURATON Code of Conduct is publicly available to all stakeholders on the website and contain, among other things, a conflict of interest clause.

If conflict situations do occur, they must be managed in accordance with applicable laws, regulations and company policies. For more information, please visit [Reporting concerns \(and eliminating negative impacts\)](#), which deals with the reporting and handling of critical concerns in the form of HAURATON's whistleblowing system.

Accumulated knowledge

As part of the expansion of the knowledge, skills and experience of the highest control body, HAURATON also offer various further training opportunities for the managing directors. Among other things, there are e-learning courses and training courses that are intended to consolidate and expand the know-how of the supreme control body in sustainability aspects. Some of this training is also carried out by the company's department heads, if training courses have been delegated by the management

to the department heads. An exemplary excerpt of the training courses from 2023 can be found in the following table:

Course	General content
The Sustainability Report	<ul style="list-style-type: none"> - Understanding the basics of sustainability reporting - Get to know typical reporting forms and standards - Learn about the structure of a report
Sustainability in the company – socially, economically and ecologically	<ul style="list-style-type: none"> - Being able to understand the term and the great importance of sustainability - Being able to act sustainably - Reducing your own ecological footprint - Knowing the social and economic aspects of sustainability and being able to take them into account in their daily actions

Otherwise, no further measures for further training at management level on economic, ecological and social topics were recorded in the reporting period.

In addition, the "Experiment GREEN" project was launched in July 2023. In this context, employees were given the opportunity to actively shape the sustainable development of the company and thus take responsibility themselves. The aim is to generate as many ideas as possible on how HAURATON can become more sustainable. The small as well as the big ideas are in demand in all areas of the company. These findings are also intended to help expand the ESG awareness of employees as well as the accumulated knowledge of the highest control body.

All employees can participate with the exception of managers. For participation in the project group, the participants are provided with a certain number of working hours per week.

The specific tasks of the project group are the following:

- Formulate ideas
- Evaluate and prioritise ideas
- Develop proposals for implementation

Ratio of the total annual remuneration

The ratio of the highest annual remuneration to the average employee remuneration at HAURATON GmbH & Co. KG is approx. 3.16.

This does not take into account the remuneration of the management bodies. These are not billed by our HR department and therefore cannot be recorded. According to estimates, the value would increase by about 0.5 if these bodies were taken into account.

The ratio of the percentage increase in total annual compensation for the highest-paid person to the median percentage increase in total annual compensation for all employees is 1, as all salaries increase by the same factor as a result of a collective bargaining increase. In 2023, this factor was 5.9%.

Strategy, Policies and Practices

Declaration of Commitment on Principles and Procedures / Compliance Management

Our commitment to sustainable principles and practices forms the foundation of our company and is an integral part of our concrete production processes in the construction industry. We recognise the far-reaching impact of our activities on the environment, society and the economy and are determined to play our part in a more sustainable future.

In line with the principles of the Global Reporting Initiative (GRI), we are committed to continuously minimising the impact of our concrete production while maximising social and economic benefits. Our commitment extends to all levels of our business and affects all aspects of our business.

We have committed ourselves to the careful use of our environmental resources - among other things in the course of certification according to DIN EN ISO 14001 - and strive to constantly improve our environmental performance and at the same time avoid environmental pollution. Through continuous research and implementation of innovative technologies, we strive to further reduce our environmental footprint and ensure more environmentally friendly production.

In addition, we take our social responsibility seriously by ensuring that our employees are treated fairly, safe working conditions prevail and diversity and inclusion are promoted. We are actively involved in the communities in which we operate, seeking partnerships that have a positive social impact and contribute to the development of local communities.

Our commitment to sustainable principles and practices is reflected not only in our internal policies and procedures, but also in our business relationships along the supply chain. We encourage our suppliers and contractors to follow similar standards in terms of environmental protection, social responsibility and ethical business conduct and work closely with them to bring about positive change together.

Overall, we consider the commitment to sustainable principles and practices to be essential for the long-term success of our company and as a contribution to creating a future worth living for future

generations. We remain steadfast in our quest for improvement and are determined to make our contribution to sustainable development.

All these provisions and obligations are also set out in our HAURATON Code of Conduct.

Reporting concerns (and eliminating negative impacts)

A whistleblowing system has been active at HAURATON since 2023. Stakeholders (e.g. employees, external service providers, etc.) are given the opportunity to report the following concerns via a link on the company's website (<https://HAURATONde.hinweisgeberportal-mittelstand.de/>):

- Corruption or bribery
- Theft, embezzlement or fraud
- Violations of the Minimum Wage Act
- Violations of the Temporary Employment Act (AÜG)
- Violations of compliance requirements / business ethics
- Conflict of interest
- Consumer protection
- Money Laundering or Illegal Payments
- Bullying or harassment
- Violation of competition or antitrust law
- Violation of environmental regulations
- Violation of accounting or accounting rules
- Violation of occupational health and safety regulations
- Violation of data protection regulations or IT security guidelines
- Violation of Supply Chain Due Diligence Act (LkSG)
- Other violation punishable by a fine or penalty

The circle of protected persons is broad and includes all natural persons who have received information about violations in connection with their professional activities and report them (whistleblowers), i.e. also employees, contractors, suppliers and customers.

The introduction of such a system serves to comply with the European Regulation (EU Directive 2019/1937) with a national implementation deadline of December 2023. This directive, which aims to improve the protection of whistleblowers across the European Union, requires organisations to put in place mechanisms to make it possible to report wrongdoing and misconduct.

The whistleblower system is operated by an external partner. Here, reports can be submitted directly and anonymously. The anonymised report will then be forwarded to us for further investigation. No later

than three months after receipt, the whistleblower must be informed of the follow-up measures taken or planned.

The whistleblowing system can serve as an early warning system for potential compliance issues. By empowering employees, our suppliers and customers to report irregularities, we can quickly identify and resolve issues. In this way, we also open the way to clarify facts internally and thus reduce the risk of violations of the law, legal complications and financial penalties.

In conclusion, the introduction of a whistleblowing system in our company is a strategic step that is not only in line with the European regulation, but also offers numerous benefits. It promotes transparency, early detection of problems and compliance with legislation. By implementing this system, we demonstrate our commitment to promoting an ethical and responsible workplace, building trust and ensuring the long-term success and sustainability of our company.

Compliance with Laws and Regulations / Compliance Management

HAURATON GmbH & Co. KG are unreservedly committed to complying with the legal regulations that apply to it. This commitment is also fully supported by our employees.

Should there nevertheless be violations of the rules or official investigations based on them, these will be dealt with internally with the involvement of the management. This includes the derivation of measures to avoid future violations.

Due to legal requirements, we are unable to disclose details of ongoing proceedings. Nevertheless, it should be noted that no proceedings were opened, no proceedings are pending, and no fines or non-monetary sanctions were imposed on HAURATON during the reporting period.

Further information regarding behaviours and guidelines of legally correct, ethical and social business can be found in the company's own HAURATON Code of Conduct.

Stakeholder Involvement

List of Stakeholders

Our most important stakeholders include internal groups such as employees as well as external players such as customers, suppliers and business partners, NGOs and municipalities. All these players are to be involved in our stakeholder dialogue. The most important stakeholders of HAURATON GmbH & Co. KG are shown in the following presentation.



Illustration 9: Stakeholders of HAURATON

Identification and selection of stakeholders

The identification and selection of stakeholders results from consideration of the value chain and the economic environment in which HAURATON GmbH & Co. KG operates. Particular emphasis is placed on those interest groups that have the greatest interest in our business activities from an economic, ecological and social point of view.

Approach and purpose of integration

As a global player, HAURATON shares responsibility for tackling environmental and social challenges resulting from its business activities. The conviction is that the solutions to global challenges and the necessary innovations can often be better developed through cooperation with other social players. Therefore, we attach great importance to an exchange with our stakeholders, both inside and outside the company.

It is our goal to understand the expectations and assessments of our stakeholders, to incorporate their impulses into the further development of sustainable business processes and to work together on forward-looking solutions to ecological, social and societal challenges. In dialogue with them, we make our decisions and actions transparent in order to increase acceptance of our business activities. The

aim is to reconcile different interests as much as possible, to build trust and to maintain this trust in the long term.

Within this framework, dialogue with our stakeholders serves as an impetus for important innovation processes, both within the company and at the societal level. At the same time, the exchange with our stakeholders is crucial in order to identify opportunities and risks for HAURATON's business activities at an early stage and to enable proactive action. The approach of involving stakeholders, jointly identifying relevant topics and responding with appropriate measures is in line with the principles of inclusivity, materiality and reactivity.

Dialogue with stakeholders takes place at local, national and international level and is an essential part of corporate communications. The involvement of relevant external stakeholders such as e.g. banks or municipalities are carried out according to the topic and occasion through precisely selected formats. This includes personal exchange with public officials (e.g. mayors) in individual appointments or by participating in discussion forums.

Other communication formats include dialogue events, participation in initiatives and alliances or participation in surveys. In addition, stakeholders can independently inform themselves about news (news and press releases) on our website or proactively contact the company via familiar communication channels such as telephone or e-mail.

The exchange with internal stakeholders is also considered to be of great importance. There is an ongoing dialogue between the management and the works council as employee representatives. Once a month, a representative of the management board meets with representatives of the works council and at least four times a year there is an exchange of all managing directors with all members of the works council. Once a year, a works meeting is held in which the management provides information on important topics and employees are given the opportunity to ask questions. In addition, there are e.g. every year the event "Trainees meet Management". This is an opportunity for all trainees and students to exchange ideas with the representatives of the management in an informal setting. The intranet is also available to all employees as a company-wide communication and publication platform. This gives every HAURATON employee the opportunity to learn about information from other employees or to publish news for the entire company. In addition to the intranet, important announcements and information are also published in the form of mailings by the Chairman of the Executive Board.

In daily contact with customers, suppliers and external partners, we communicate regularly by phone, e-mail or in person. Our purchasing department maintains regular appointments with suppliers, with the focus on constant exchange. As part of the exchange with large customers, annual appraisals are

usually carried out. As an integral part of our customer dialogue, we also conduct a customer survey every year. This is not anonymised in order to be able to react directly to negative reviews from customers if necessary.

During the year 2023, the activation of the whistleblowing system opened another, anonymous communication channel. Further information on this is explained in the chapter [Reporting concerns \(and eliminating negative impacts\)](#).

Membership in associations and interest groups

HAURATON GmbH & Co. KG are a member of the following associations and interest groups:

No.	Name of the association	Role of HAURATON
1	Industrieverband Steine und Erden Baden-Württemberg e.V. (ISTE)	Member of the Social Policy Committee
2	Wirtschaftsverband Industrieller Unternehmen Baden e.V. (wvib)	Basic Member
3	Federal Association of Horticulture, Landscaping and Sports Facilities	Basic Member
4	Fachverband Beton- und Fertigteilewerke Baden-Württemberg e.V. (FBF)	Basic Member
5	Federal Association of Operational Mobility e.V.	Basic Member
6	Karlsruhe Chamber of Industry and Commerce (IHK)	Basic Member

We see membership in associations and interest groups as an opportunity to assess our business practices in comparison with others, to gain new impulses and, if necessary, to take action. To initiate cooperation. The company's activities in sustainability matters in particular can also be compared through such memberships and improved by external impulses.

In the other direction, relevant results achieved are also presented to the outside world. This also contributes to communication with our stakeholders by enabling stakeholders to perceive and comment on our activities and measures (see also [Approach and purpose of integration](#)). In addition, joint development is encouraged.

GRI 103: Material topics

GRI 103-1: Methods for determining material topics

Identifying material issues is critical to the development and success of our sustainability program. We use materiality analysis as a best practice to ensure that we identify the aspects of our operations that are of utmost importance to both our business and our stakeholders. This analysis allows us to understand the impact of our actions on the environment, society and the economy and to align our priorities accordingly.

The identification and prioritisation refer to relevant topics that are not only important for the long-term growth and stability of our company, but also make a positive contribution to society and the environment.

Materiality analysis is based on a systematic process that involves identifying, evaluating, and incorporating the views of various stakeholders. We actively take feedback from our stakeholders, including customers, employees, communities, banks and insurance companies, to ensure we get a comprehensive picture of their expectations and concerns. By engaging with these groups, we can develop a better understanding of their priorities and concerns, and ensure that we take them into account when defining our sustainability strategy. The material topics covered in this report have been identified based on the views of stakeholders and the assessment of our corporate development leadership.

In the course of identifying and classifying the material topics for HAURATON, the "double materiality" according to the CSRD was used. Accordingly, there is reporting on aspects:

- That are relevant for understanding the course of business, the business result, the situation of the company ("**financial materiality**")

or

- On which the company has a significant influence through its business activities, e.g. impact on society or the environment ("**impact materiality**")

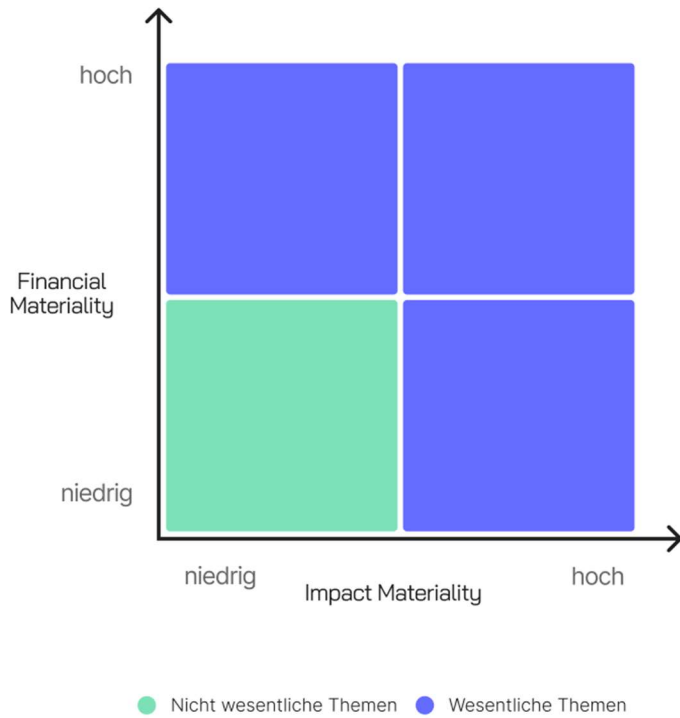


Illustration 10: Double materiality according to CSRD

Source: <https://www.tanso.de/blog/doppelte-wesentlichkeitsanalyse-nach-csrd-und-esrs>

In the following figure, the identified material topics are listed and sorted accordingly:

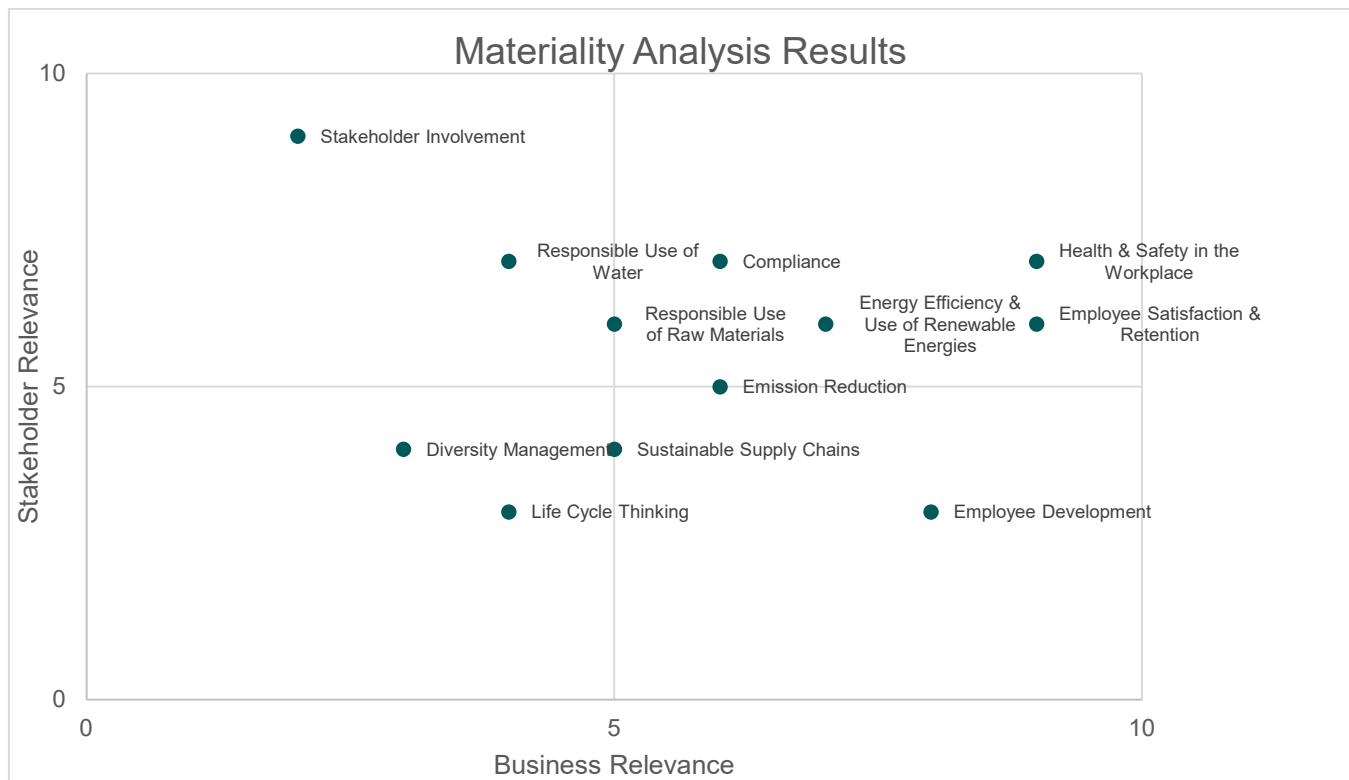


Illustration 11: Results of the materiality analysis by HAURATON

GRI 103-2: List of material topics

As a result of the materiality analysis presented under GRI 103-1, we have identified 11 material topics. We group these into four central fields of action. The categories represent the pillars of our sustainability strategy. The following overview lists the fields of action and topics.

Field of action	Material Topic	GRI Topics
Resources	Responsible use of raw materials	Materials (composite, concrete)
	Energy Efficiency & Use of Renewable Energies	Energy
	Responsible use of water	Water and wastewater
Product	Sustainable supply chains	Supply chain, procurement practices, biodiversity
	Emission reduction	Emissions
	Responsible use of raw materials	Waste
Employee	Safety & Health in the Workplace	Safety & Health at Work
	Employee development	Education and training
	Employee satisfaction & retention	Employment, education and training, employee-employer relationship, non-discrimination
Region / Stakeholder	Stakeholder Involvement	Stakeholder Involvement
	Compliance	Anti-corruption, anti-competitive behaviour, protection of customer data

GRI 103-3: Management of material topics

The impact of material issues and procedures for managing these issues are explained individually in each subsequent standard that is related to at least one of these material topics. Before the respective standards are implemented, a section is therefore listed that explains the management of the material topic affected by the standard under the heading "GRI 103-3: Management approach".

GRI 200: Economy

GRI 201: Economic performance

GRI 201-2: Financial consequences of climate change for the organisation and other risks and opportunities associated with climate change

Climate change and its immediate impact on our business in the drainage industry have clearly manifested themselves in recent years. In particular, the increase in heavy rainfall events as a result of global warming has led to a significant change in our business model. While traditional drainage systems continue to be important, we are increasingly recognising the need for a comprehensive approach to rainwater management.

The increased use of rainwater as a resource will not only lead to an adaptation of our services and products, but also to significant financial implications. The conversion of our business model to comprehensive rainwater management opens up new revenue streams and growth opportunities. We can develop and offer innovative technologies and solutions to efficiently capture, store, treat and reuse rainwater. Thus, climate change presents an opportunity for HAURATON, although this phenomenon mainly has negative effects for many other organisations.

On the other hand, however, we also need to consider the potential risks and costs. Climate change can lead to increased extreme weather events (see also Fig. 12), which endanger our infrastructure and facilities. The need to invest in more resilient systems and infrastructure to address these challenges can lead to short-term financial burdens.

In addition, we need to factor in potential changes in demand for our products and services. Increasing awareness of environmental issues and the importance of rainwater could lead to increased demand for our solutions. At the same time, however, regulatory measures or changes in customer preferences could also affect our sales and profits.

Furthermore, due to its location in the Upper Rhine Valley, the company must assume that there will be extended hot weather and drought phases for this area on the basis of long-term climate forecasts (for the years up to 2100) (see Fig. 12). This will create new requirements that will affect building technology, workplaces and production processes and will require possible changes. This would also require financial investments.

	1971-2000	Nahe Zukunft 2021 - 2050	Ferne Zukunft 2071 - 2100
Mittlere Jahrestemperatur [°C]	10,4	11,8 11,2 - 12 ↑	14 13,3 - 14,7 ↑
Sommertage [Tag] <small>Anzahl der Tage mit Tmax > 25°C</small>	52	65 60 - 77 ↑	96 58 - 108 ↑
Heiße Tage [Tag] <small>Anzahl der Tage mit Tmax ≥ 30°C</small>	12	20 18 - 30 ↑	44 25 - 55 ↑
Tropennächte [Tag] <small>Anzahl der Tage mit Tmin > 20°C</small>	0	3 1 - 5 ↑	19 12 - 30 ↑
Vegetationsperiode [Tag] <small>Anzahl der Tage zwischen der ersten Phase mit mindestens 6 Tagen Tmean > 5°C und erster Phase nach dem 1.6. mit mindestens 6 Tagen Tmean < 5°C</small>	278	298 291 - 301 ↑	330 320 - 336 ↑
Frosttage [Tag] <small>Anzahl der Tage mit Tmin < 0°C</small>	67	47 40 - 58 ↓	26 14 - 32 ↓
Eistage [Tag] <small>Anzahl der Tage mit Tmax < 0°C</small>	12	6 5 - 10 ↓	2 1 - 2 ↓
Winterniederschlag [mm] <small>Niederschlagssumme (Dec, Jan, Feb)</small>	223	240 215 - 269 ↑	258 242 - 285 ↑
Sommerniederschlag [mm] <small>Niederschlagssumme (Jun, Jul, Aug)</small>	240	225 212 - 257 ↓	204 173 - 259 ↓
Starkniederschlag [Tag] <small>Anzahl der Tage mit Niederschlag > 20mm</small>	5	6 6 - 7 ↑	8 6 - 9 ↑
Trockenperioden [Periode] <small>Anzahl der Perioden mit mind. 4 aufeinanderfolgenden Trockentagen (Niederschlag < 1mm)</small>	33	33 27 - 52 ↓	35 29 - 86 ↑

Illustration 12: Climate profile for the city of Rastatt

Source: <https://lokale-klimaanpassung.de/lokales-klimaportal/>

As can also be seen in Figure 13, climate change has a major impact on the construction and manufacturing sectors. Both are industries that directly affect HAURATON. As a manufacturer of concrete products, climate stressors such as cold, frost and heat are classified as critical. A similar pattern can be seen for the construction industry, where heavy rainfall events and storms are the main influences in addition to heat.

The stressors heat, drought and general warming have a major influence on the procurement situation at HAURATON (see Fig. 14). This applies in particular to the procurement of raw materials for our FASERFIX production. Material availability of sand, gravel, cement, rock flour and basalt fibres will become more problematic due to the general heat and drought phases.

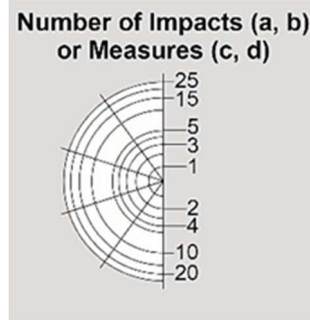
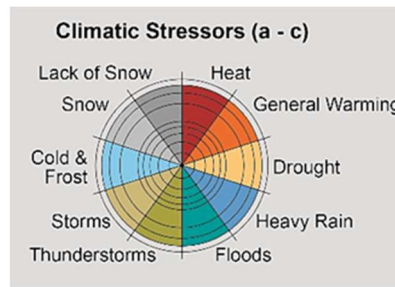
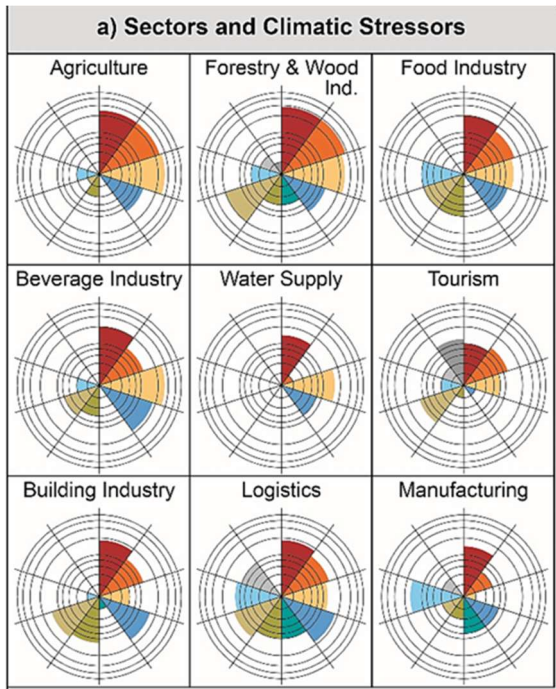


Illustration 13: Industry-specific impact patterns of climate stressors

Source: Scholze N, Riach N, Glaser R, Gruner S, Bohnert G, Martin B: Climate Change Impacts and Adaptation Efforts in Different Economic Sectors of the Trinational Metropolitan Region Upper Rhine *Climate Risk Management*, 2023: 2-26: <https://dx.doi.org/10.1016/j.crm.2023.100576>

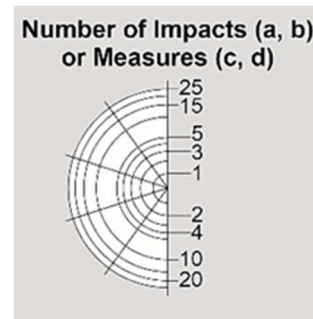
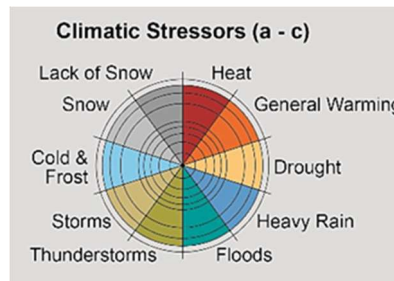
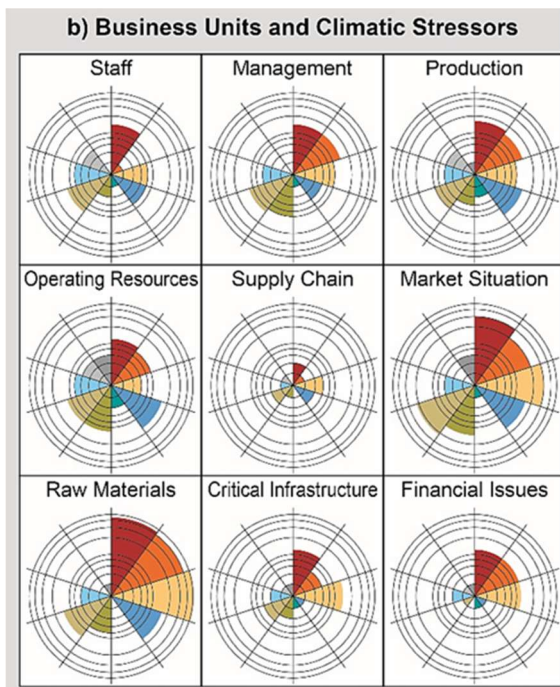


Illustration 14: Business Area-Specific Impact Patterns of Climate Stressors

Source: Scholze N, Riach N, Glaser R, Gruner S, Bohnert G, Martin B: Climate Change Impacts and Adaptation Efforts in Different Economic Sectors of the Trinational Metropolitan Region Upper Rhine *Climate Risk Management*, 2023: 2-26: <https://dx.doi.org/10.1016/j.crm.2023.100576>

As an example of the climate stressor with the greatest influence for HAURATON, the consequences of heat waves on the organisation's business activities are explained in more detail below. It also analyses which area of the company is confronted with which effects. The results are shown in Fig. 15.

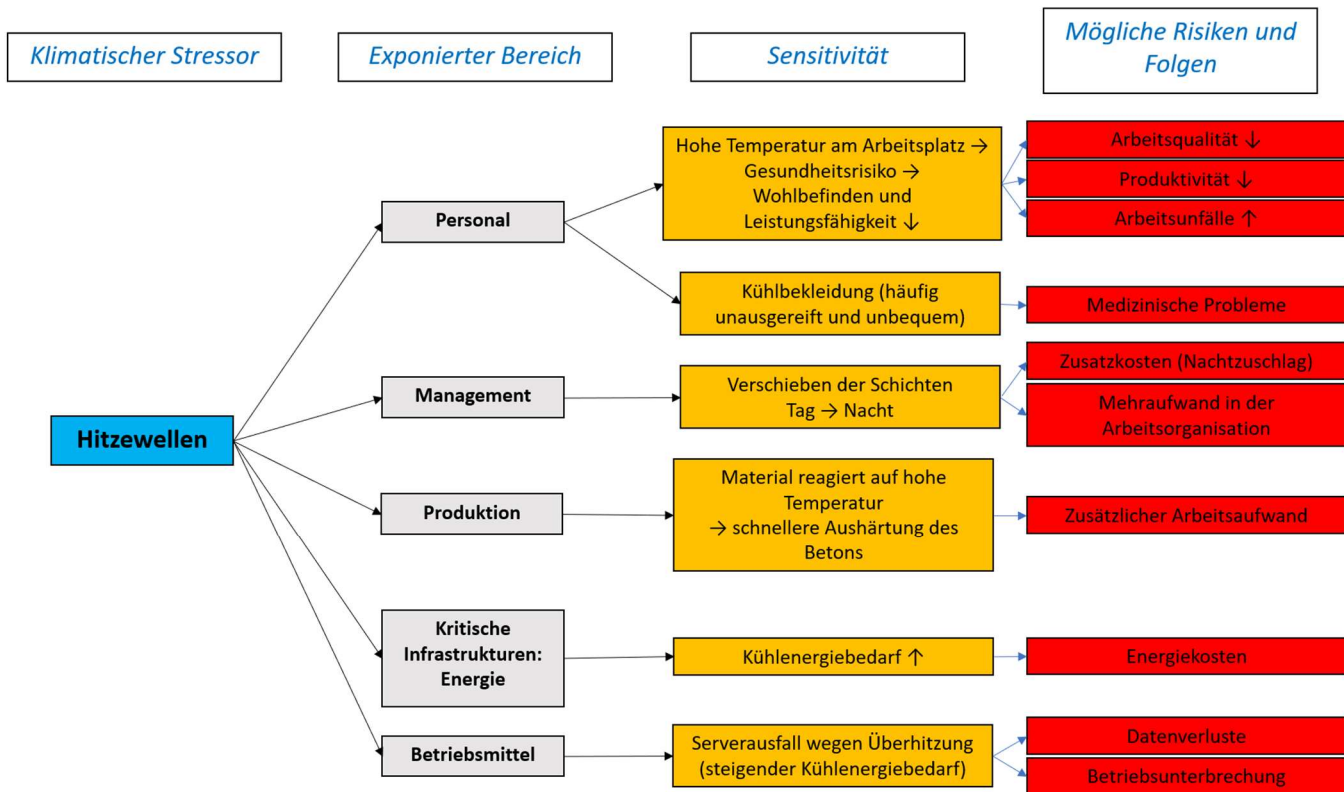


Illustration 15: Risk assessment of heat waves

Source: own illustration; based on Glaser R, Scholze N: Climate change, climate impacts and climate adaptation options for companies in the Central Baden / Rastatt region; 2022.

Personnel: High temperatures in the workplace can affect the well-being and performance of employees. This can lead to a decrease in the quality of work as well as productivity. The number of accidents at work could also increase as a result. Furthermore, in extreme cases, cooling clothing may be required, which employees could classify as inadequate and uncomfortable. Medical problems due to tight and heavy cooling clothing can also be the result.

Management: To counteract the extreme temperatures, management may be forced to shift work shifts from day to night. This can influence work organisation and planning.

Production: Materials in production could react due to the heat and require special handling. In the concrete sector, for example, it is important to take into account the faster curing of the concrete due to higher ambient temperatures. This is counterproductive in production, as it leads to lower compressive strength. It requires additional effort, for example, to cover the concrete even faster or differently or to ensure air conditioning of the rooms. This may incur additional costs.

Critical infrastructures and equipment: Overheating can also affect critical infrastructures such as energy supply systems. A failure of these systems can lead to data loss and business interruptions.

Overall, it is crucial that we closely analyse the financial impact of climate change on our business and take strategic measures to seize opportunities and mitigate risks. We are currently in the process of analysing our opportunities and risks in detail in order to be able to quantify them in a next step. As this process has not yet been completed, we are not yet able to specify any concrete financial consequences in this report. However, the quantifiability of the effects of climate change is planned for future reports. We are committed to continuously adapting our business model and developing innovative solutions to successfully meet the challenges of climate change and create long-term value for our company and our stakeholders.

GRI 201-4: Financial support from the public sector

HAURATON GmbH & Co. KG do not receive any general subsidies. Only in the area of research and development (R&D) were project-related subsidies acquired in connection with research projects.

As of 31.12.	2023
Total financial support from the public sector	104,400 €
Type of support	
Tax breaks and credits	0 €
Subsidies	0 €
Investment grants, R&D grants and other relevant types of grants	104,400 €
Premiums	0 €
License exemptions	0 €
Financial support from Export Credit Agencies (EKA)	0 €
Financial incentives	0 €
Other financial benefits received by the organisation from the State for an activity	0 €

GRI 204: Procurement Practices

GRI 103-3: Management Approach

Our organisation attaches great importance to sustainable sourcing practices that not only take into account environmental and social impacts, but also promote the local economy. We understand the importance of local suppliers for the raw materials, especially for concrete production, and are committed to building a close partnership with them.

By integrating local suppliers into our sourcing practices, we strive to build a sustainable and more resilient supply chain that delivers both economic and social benefits for local communities.

GRI 204-1: Share of expenditure for local suppliers

In the 2023 reporting year, 6.7% of the value of our purchasing volume of direct procurement items at our key operating sites was sourced from local suppliers. In total, these local suppliers accounted for 40.1% of the total orders. Of all suppliers who received an order from HAURATON in 2023, 21.5% are local suppliers.

At HAURATON, local suppliers are those suppliers whose delivery site is located within a radius of 25 km around the business premises in Ötigheim. Important operating facilities include HAURATON's two German locations, i.e. the headquarters in Rastatt and the production site in Ötigheim.

However, it is worth mentioning that we do not have any internal guidelines regarding local purchasing. This means that there is no preference for local suppliers when awarding contracts. Nevertheless, the location is taken into account when selecting suppliers. In the field of technical goods and services, locally based providers often have a competitive advantage due to their geographical proximity. However, for certain purchased materials, such as our basalt fibres for concrete, the items must be procured where they are available nationally or globally.

GRI 205: Anti-corruption

GRI 103-3: Management Approach

The company and all employees are obliged to comply with applicable laws, guidelines and internal regulations. Compliance management pursues the goal of systematically creating the framework conditions within the organisation so that employees are given a clear framework for action with regard to internal and legal regulations. In addition, it supports management and supervisory bodies in ensuring proper corporate governance in order to avoid damage to the company. It also helps to minimise the personal liability of board members (management).

It is one of our principles that we achieve our economic goals in accordance with our environmental and social responsibility and in compliance with applicable law. Our responsibility goes beyond our own company boundaries. When purchasing products and services, we only work with partners ("Suppliers") who are also committed to complying with ecological, social and legal standards. Further information regarding the responsibility of our suppliers can be found in the HAURATON Supplier Code of Conduct. This is automatically made available to every supplier.

GRI 205-2: Communication and training on anti-corruption policies and procedures

In the 2023 reporting year, training courses on various data protection and compliance topics were offered through the seven events "Safer Web Browsing", "Malicious Insider Threat", "Mobile App Permissions", "Precursor to Phishing", "Multi-Factor Authentication", "Safe Social Networks" and "Physical Security" (see table below). Participation in the aforementioned training courses was mandatory for HAURATON employees who have a connection to these topics due to their area of responsibility. Therefore, participation was mandatory for all employees with an office workplace.

Training / E-Learning	Number of participants	Period
Safer Web Browsing	253	01.07. – 31.08.2023
Malicious Insider Threat	251	01.06. – 31.08.2023
Mobile App Permissions	251	01.05. – 31.08.2023
Precursor to Phishing	249	01.04. – 31.08.2023
Multi-Factor Authentication	249	01.03. – 31.08.2023
Safe Social Networks	250	01.02. – 31.08.2023
Physical Security	248	01.01. – 31.08.2023

In 2023, around 250 employees usually took part in these training courses. Fluctuations in the number of participants in the various training courses are due to staff turnover.

No specific anti-corruption training courses were held on a regular basis in the year under review. However, it is planned to provide comprehensive training for 205 employees on this matter in June 2024.

As of 31.12.	2023
Number of employees trained in anti-corruption	0
Percentage of employees trained in anti-corruption [%]	0 %
Employee Category	
Members of the supervisory body	0
Pro rata	0 %
Other employees	0
Pro rata	0 %

We cannot provide any information on the number of business partners trained in anti-corruption, as we do not record this and therefore no data is available on this.

For 2024, we plan to expand our training offerings on compliance topics so that this topic can continue to gain importance within the workforce in the future.

GRI 205-3: Confirmed Corruption Incidents and Measures Taken

In the 2023 reporting year, there were no cases of reported corruption incidents in any form. For this reason, there could also be no confirmed cases.

As of 31.12.	2023
Total number of reported incidents	0
Number of compliance cases reported	0
Number of confirmed cases	0
Confirmed cases by category	0
Bribery and corruption	0
Violation of antitrust law and unfair business practices	0
Fraudulent actions against HAURATON	0
Other violations of the HAURATON compliance principles for relations with business partners	0
Other violations of HAURATON values, internal guidelines or legal requirements	0
Consequences of the confirmed cases	
Confirmed cases that have led to the warning or dismissal of employees	0
Confirmed cases that have led to the termination of contracts with business partners	0
Number of public law proceedings against the organisation or its employees in connection with corruption	0

In the future, the cases can be documented even better, as a whistleblowing system has been introduced since December 2023 (for further information, see: [Reporting concerns \(and eliminating negative impacts\)](#)).

GRI 206: Anti-competitive behaviour

GRI 103-3: Management Approach

Anti-competitive behaviour has potentially adverse effects on the economy and market conditions. Competition law aims to protect consumers and competitors from unfair competition practices. It aims to ensure fair, unhindered and diverse competition by preventing restrictive agreements, concerted practices by competitors and the formation of monopolies. The overall goal is to ensure the stability of the economy. Companies that violate these principles may face warnings from competitors, fines or criminal sanctions.

HAURATON GmbH & Co. KG, an owner-managed family business since their foundation in 1956, have based their actions on firm values for generations. In addition, the company have defined principles and rules for responsible business conduct in the HAURATON Code of Conduct. This applies to the entire company as well as all employees, suppliers and subcontractors in their business activities. In this agreement, HAURATON undertake, among other things, to comply with applicable competition law.

The company operate in strict accordance with current competition law. Fair competition is regarded by company management as a fundamental prerequisite for free market development for the benefit of society. The organisation refrains from any agreements or concerted practices with competitors with regard to prices, price increases, conditions or capacities. It is therefore not our goal or the consequence of our business to hinder, restrict or distort competition.

GRI 206-1: Legal proceedings based on anti-competitive behaviour, cartel and monopoly formation

In the reporting period, no legal proceedings were brought against HAURATON GmbH & Co. KG for anti-competitive conduct, violations of antitrust law or violations of monopoly legislation. No anti-competitive behaviour was reported or detected.

Legal procedure	2022	2023
Total number of pending or closed legal proceedings (due to the above reasons)	0	0
pending	0	0
completed	0	0

GRI 300: Ecology

GRI 103-3: Management Approach Environment & Energy

As a concrete processing company, we consider it our responsibility to develop our products and processes with the highest attention to safety and environmental compatibility. The aspects of occupational safety and environmental protection are integral parts of our corporate policy.

These principles are defined by the management and updated as necessary. Our commitment is to protect the environment and create optimal working conditions. Our goal is to promote a sustainable economy, use resources sparingly, use energy efficiently and minimise waste. For this purpose, we have implemented an environmental management system in accordance with the requirements of DIN EN ISO 14001. To this end, we carry out an energy audit in accordance with DIN EN 16247-1 every four years in accordance with legal requirements. The last time such an audit was carried out was in December 2023.

The management is responsible for the management system. It defines responsibilities and assigns tasks.

On behalf of the management, the Management Officer for Quality and Environment is responsible for the implementation and maintenance of the management system in accordance with the company's policy and in accordance with all necessary standards and regulations. They also take care of the formal management of management documentation. In order to realise, maintain and improve the management system, it has general authority to carry out or initiate appropriate measures.

The other legally required and voluntarily appointed works representatives make a significant contribution to environmental protection through their expertise. They monitor compliance with legal and internal requirements in their area of responsibility and are committed to implementing environmentally friendly technologies.

GRI 301: Materials

GRI 301-2: Recycled raw materials used

RECYFIX:

RECYFIX is a material based on composite recyclate and has a recycled content of around 93%. In addition to this recycled raw material, carbon black is one of the other (non-recycled) components of the RECYFIX material for protection against UV radiation.

The raw material of RECYFIX is created during the recycling of everyday goods, e.g. plastic bottles. The plastic waste is sorted in sorting plants, then pressed into bales and processed into high-quality secondary raw material. Finally, the material is melted and granulated with the addition of additives. At the end of their service life, RECYFIX drainage systems are completely recyclable.

By integrating recycled plastic into the production process, we actively contribute to the reduction of landfill waste and the conservation of natural resources. This innovative choice of materials allows us to produce high-quality products without resorting to the extraction of new raw materials. In addition, the use of high-quality secondary raw materials is an important factor in reducing greenhouse gases and thus makes a decisive contribution to climate and environmental protection. By using the composite recyclate to replace virgin material in equal parts, HAURATON in 2022, for example, contributed to a saving of 2015.28 tonnes of CO₂ equivalents.

FASERFIX:

In contrast, FASERFIX consists of a concrete material that does not contain any recycled materials (recycled content 0%). Although FASERFIX does not contain any recycled raw materials, we are continuously pursuing alternatives and looking for ways to use them in our concrete products in the future. Our goal is to continuously improve the sustainability of our products and promote environmentally friendly solutions.

One item in the processing of concrete is reclaimed concrete or residual concrete. By definition, these are surplus quantities (of concrete) that are not needed/processed and that are sent back from a construction site. As a manufacturer of precast concrete elements that only sells its products in hardened form, HAURATON prevents return/residual concrete in the strict sense, i.e. the proportion of return/residual concrete is zero percent. We achieve this by means of production planning tools, so that only the amount of concrete actually required for the planned precast concrete elements is mixed in the plant's mixing unit. Return/residual concrete in the broader sense, e.g. rejects in production, or

residues generated during the cleaning of machines and bucket conveyors, are not reused in production, but are 100% recycled and made available again as a secondary raw material for further use via a certified waste disposal company.

GRI 302: Energy

GRI 103-3: Management Approach

The conservation of natural resources and the fight against climate change are currently two of the greatest challenges worldwide. The promotion of energy efficiency makes a decisive contribution to overcoming these problems. We are aware that we consume energy as part of our business activities. Nevertheless, HAURATON pursues the goal of establishing energy-efficient processes for customers through products and services. In addition, the company attaches great importance to making its own operating processes as energy and resource saving as possible.

With the introduction of an environmental management system in accordance with DIN EN ISO 14001, HAURATON is obliged to continuously work on improving its environmental performance. The monitoring of key figures and the implementation of measures are the responsibility of the respective process owners. Such measures are initiated, among other things, by the environmental management officer, who also checks key figures if necessary. Apart from an environmental management system, HAURATON is also seriously concerned with environmental protection, especially in order to meet legal requirements and realise cost savings through improved energy efficiency.

In order to achieve further progress in environmental management, HAURATON promotes the environmentally conscious behaviour of all employees through active communication about projects and measures. The aim of raising awareness is to raise awareness, minimise consumption and increase efficiency.

We have set ourselves the task of regularly identifying the impact that our production of precast concrete elements and our other operations have on the environment and taking appropriate measures to reduce our environmental footprint. This includes a detailed recording, control and annual discussion of energy consumption and the associated emissions. This data is also checked by regular energy audits within the framework of DIN EN 16247-1.

In addition, HAURATON consistently rely on renewable energies. Currently, the share of electricity from renewable sources corresponds to 100%, i.e. only green electricity is used in production and in all other administrative processes.

To work towards greater energy efficiency and sustainable energy production, we are committed to:

Compliance

According to Article 8(4) of the EU Energy Efficiency Directive 2012/27/EU (EED), Member States must ensure that companies that are not small or medium-sized enterprises have energy audits carried out on a regular basis. As an equivalent alternative to this legal obligation, companies can opt for the introduction of certification in accordance with DIN EN ISO 50001 (§8(3) of the Energy Services Act (EDL-G)). However, since HAURATON are not an energy-intensive company and therefore the energy costs are of significant but not fundamental importance to us, we have decided to introduce the regular energy audit of the European Union according to the European standard DIN EN 16247-1.

The energy audit according to DIN EN 16247-1 is carried out by independent experts and monitored at national level by an independent state body.

In addition, we plan to maintain our certifications according to DIN EN ISO 9001 and DIN EN ISO 14001 in the future, with the aspects of responsible use of resources already contained therein (which also includes energy management).

Energy saving

In recent years, significant measures have been implemented that have led to efficiency gains, savings in primary energy consumption and significant contributions to the reduction of CO₂ emissions.

For example, a photovoltaic system was installed. More than 2,700 modules on a total area of 4,478 m² already supply an average of 80% of the required electricity requirements. In addition, we operate a combined heat and power plant. This is used as an energy source for electricity generation through the use of gas. The waste heat released in the process is used for heating and thus also for heating the water.

Other measures to save fossil fuels were, for example, the systematic replacement of pumps in the heating system or the replacement of compressors with speed-controlled compressors in compressed air generation. In addition, almost all lighting at the production site in Ötigheim was converted to daylight-controlled LED lighting.

With these measures, we are targeting the following topics:

- Maintain the efficiency gains and energy savings achieved and, if possible, further increase them through additional initiatives

- Continuously optimise our energy consumption processes along the value chain, provided that we maintain consistent, excellent quality and financial calculation. Energy aspects are also to be taken into account when making investment decisions for property, plant and equipment
- Carry out regular technical and visual inspections of all energy-consuming and energy-generating systems
- Further sensitise our employees to minimise energy consumption as much as possible, for example through measures after leaving the workplace or with air conditioning and heating settings

In-plant transports

HAURATON does not own or operate its own vehicle fleet. However, in the past and even today, we have taken measures to optimise internal traffic. We will continue to do so.

The measures include the optimisation of internal logistics routes, which have already led to shorter distances, shorter waiting times and thus to lower fossil fuel consumption and lower CO₂ emissions. In addition, with the leasing of a purely electrically powered pool car for journeys between the locations, they also include the partial switch from fossil fuels to electromobility.

Monitoring and testing

Progress towards our energy targets will be monitored in the following ways:

- Periodically recurring energy audits on energy consumption, energy efficiency and investment proposals
- Regular internal reporting on the environmental targets and related metrics/targets during the year, as well as an annual management review
- Annual external audits of environmental procedures in conjunction with our ISO 9001/14001 certification

GRI 302-1: Energy consumption within the organisation

As of 31.12.23 in kWh	2023
Fuel consumption (non-renewable)	1.886.169
of which gas	816.445
of which Diesel (Transport)	1.069.724
Electricity consumption (renewable)	822.301
of which green electricity	822.301

Total energy consumption	2.708.470
Self-generated energy	729.009
Electricity (PV system)	729.009
Total energy sold	801.603
Electricity / Total Electricity	801.603
of which feed-in from PV system	729.009
of which feed-in from CHP units	72.594
Steam	0
Heat / warmth	0
Cold	0
Total energy consumption	2.635.876
Energy consumption broken down	
Electricity / power	669.947
Steam	0
Heat / warmth / cold (gas & electricity & useful heat CHP)	805.030
Transport (diesel & power)	1.107.233
Total energy consumption broken down	2.582.2101

The difference between total energy consumption and total disaggregated energy consumption is due to the use of different data sources. On the one hand, bills from the electricity suppliers are used as a basis, but on the breakdown side, uncalibrated meters are used, so that inaccuracies occur.

The table above shows an analysis of energy consumption and sales data for the 2023 reporting year. The data show the different energy sources used and allow a comparison of energy consumption over several years.

In the year under review, we purchased a significant amount of energy from sources such as natural gas and green electricity. Renewable energy sources contributed to approximately 31.2% of our total energy consumption, making them critical to our operations.

The standards and methodologies used to break down energy consumption within the organisation are the reading of meter readings and the billing of the related values. The values for our energy purchases come from the utility bills and the bills for purchased fuel. The conversion factors used (e.g. gas from m³ to kWh) come from the Federal Office of Economics and Export Control.¹

Note: A separation of the values according to heating and cooling energy is not possible with the data recorded by HAURATON at the current level. Both heating and cooling energy are generated by systems that both cool and heat. Therefore, the quantities of energy detected cannot be broken down according to the two parameters described above. From 2024 onwards, an estimate of the values by

¹https://www.bafa.de/SharedDocs/Downloads/DE/Energie/eew_infoblatt_co2_faktoren_2021.pdf?__blob=publicationFile&v=2.

means of a cut-off date regulation for some of the systems is to provide more precise data, but an exact separation into heating and cooling energy will still not be possible. Minor inaccuracies in the data, e.g. caused by the failure of meters, are to be recorded more precisely in the future and incorporated into the result reports. The aim is therefore to be able to break down the data on heating and cooling energy more precisely in the following sustainability report.

GRI 302-3: Energy intensity

In the 2023 reporting year, the energy intensity in relation to sales was approx. 0.028 kWh/€. The organisation-specific parameter is the turnover of HAURATON GmbH & Co. KG. Thus, we determine energy intensity as consumption in kWh in relation to the revenue generated in the reporting year.

The types of energy included in the energy intensity quotient include fuel, gas and electricity. In addition, only energy consumption within the organisation is taken into account, as no data is available on consumption outside the company (see GRI 301-2 in the [Appendix](#)

Appendix 1: GRI – Content Index).

GRI 302-4: Reducing energy consumption

The total energy consumption within the organisation in 2023 was 2,635,876 kWh. Compared to the previous year (2022: 2,754,910 kWh), energy consumption was thus reduced by approx. 4.3%.

A key measure that has led to the reduction of energy consumption at HAURATON is the installation of more energy-efficient compressors for compressed air generation. At the Ötigheim plant, three identical compressors were installed for compressed air generation. Due to process-related load peaks, two compressors always have to start up to deliver the required amount of air: The third compressor is used for reliability. The previous compressors were not speed-controlled and oversized for the base load, so they ran in cycle mode for the base load. For technical reasons, the compressors had a run-on time according to load requirements, during which time they still needed about 10kW.

Since compressed air consumption fluctuates greatly on a daily/monthly basis, the specific output (amount of compressed air generated per kilowatt of electricity used) is a good key figure because it is independent of consumption. The specific output before the compressors were replaced was 6.24 m³/kWh (equivalent to 0.18 kWh/m³). This value was determined by a calculation for November 2022.

Specifically, the measure to reduce energy demand included the replacement of two compressors with small, variable-speed models. The third compressor remains in place and only serves as a failsafe. The new models are more efficient and the follow-up time is eliminated, thus a higher specific power is

possible. In a measurement in September 2023, the new specific capacity was approx. 7.89 m³/kWh (equivalent to 0.13 kWh/m³). This represents an improvement in performance of approximately 25%.

Other energy efficiency measures implemented in 2023 include:

- Commissioning of a heat pump in Building 7 in Rastatt (10.02.2023)
- Commissioning of a heat pump in building 1C in Rastatt (01.09.2023)
- Replacement of boiler and burner for redundancy and performance increase

GRI 302-5: Reducing energy requirements for products and services

HAURATON strives to reduce the CO₂ footprint of its products. In this context, an LCA tool is used, which includes a benchmarking function. For every product development and product modification, the environmental impact of this product is examined on the basis of a scenario comparison. This data is analysed and then incorporated into an evaluation process. In order to ensure that we work according to the common standards such as EN 15804 ("Sustainability of buildings, environmental product declarations, basic rules for the product category construction products") and can rely on expert knowledge, we work together with an external service provider in the course of these LCA calculations, who provides calculation tools and programs.

Nevertheless, we are currently unable to provide any information on a possible reduction in the energy requirements of our products. The heterogeneous assortment hardly allows for compression to a meaningful product-specific energy requirement, which is why we will refrain from using such a key figure in this report.

GRI 303: Water and Wastewater

GRI 103-3: Management Approach

Water is a limited and extremely precious resource, but it is indispensable for many of HAURATON's business processes. The company attaches great importance to using water sparingly in its processes.

Now that HAURATON GmbH & Co. KG has implemented an environmental management system in accordance with DIN EN ISO 14001, we are obliged to continuously work on improving our environmental performance. For us, checking for possible water saving potentials is an important part of our handling of water and wastewater.

In addition to the requirements of the ISO standard, care is also taken to keep water consumption low due to economic considerations. Potential causes of avoidable water consumption, such as leaking taps or pipes, are immediately addressed. All employees are also encouraged to use water and other resources consciously.

The responsible use of water, its handling and disposal is one of our main concerns. By imposing these standards on ourselves, we are committed to:

Regulatory compliance

The public water supply in our state is obtained 75 percent from groundwater and spring water and 25 percent from surface water. Due to our location in the Rhine Valley, HAURATON is subject to the stricter provisions of the narrower protection zone III B of the water protection area.

HAURATON only withdraw as much water as is necessary for the production processes, adhering to the water withdrawal permit set by the state supervisory authority.

Our ongoing commitment is to continue to operate in accordance with the increased legal and regulatory requirements of our site and to ensure full compliance in the future.

Responsible use of water resources and impact assessment

We maintain all water-bearing facilities and our water infrastructure in a way that maximises environmental and economic efficiency. These systems are continuously reviewed, as stated in the HAURATON maintenance plan.

In the production process of our FASERFIX channels, we use only the minimum amount of water necessary to produce an earth-moist concrete by controlling a w/c value of 0.4. This ensures that only

the amount of water actually required is used in the manufacturing process, thus avoiding evaporation of excess water.

Nevertheless, we are committed to constantly reviewing all water-consuming processes in order to further minimise the use of water.

In addition to technical solutions, we sensitise our employees to the responsible use of water and ensure appropriate water consumption in break rooms and toilets.

Our ongoing commitments in this area are related to an assessment of the environmental impact of each change in our production and environmental processes, in order to ensure continuous improvement of our resource consumption. In addition, there is constant monitoring of the water meters in all areas of HAURATON to detect possible losses due to seepage or leakage.

Promoting the circular economy and contributing to biodiversity

At the production site, rainwater is collected from some of our non-traffic-congested outdoor storage areas as well as from the roof of our production site and directed into a green infiltration basin, where it can seep away.

Our ongoing commitment also includes the development of safe, economically viable, technologically reliable and sustainable drainage solutions for our customers. By developing and distributing products for the four core competencies of drain, treat, retain and infiltrate, HAURATON contributes to the implementation of comprehensive rainwater management.

GRI 303-1: Water as a shared resource

HAURATON use drinking water (city water) as washing water for the workforce. The water is sourced from regional utilities and is not a resource in the company's production processes.

The water used to make our concrete products comes from wells. This operational service water is taken from the operating well and is mainly used for the production of concrete. It is also used to flush our toilets and to irrigate plants and green areas. An overview of the quantities of water withdrawn can be found in the standard [GRI 303-3: Water abstraction](#).

Stakeholders such as suppliers or customers are not affected by the wastewater or process water-related effects. We take our water locally on site and none of our customers come into contact with the process water.

GRI 303-2: Dealing with the effects of water recirculation

Domestic wastewater at HAURATON is discharged into the wastewater sewer.

As mentioned in the management approach of this chapter, HAURATON uses a separator at its site in Ötigheim that filters polluted water from maintenance processes such as mould cleaning. This water is then also discharged into the wastewater sewer. The monitoring and testing of the separator is carried out by an external service provider.

HAURATON have a water permit for their production site. Such an authorisation specifies the type and extent of water use and is limited in time. It is required by companies that carry out the following water uses, for example:

- Abstraction and discharge of water from surface waters,
- Damming and lowering of surface waters,
- Abstraction of solids from surface waters if this affects the water properties,
- Introduction and discharge of substances into surface waters,
- Extraction, raising, discharge and discharge of groundwater.

The entire management of water and wastewater at HAURATON is carried out in accordance with the legal regulations applicable in Germany, such as the Water Resources Act. Otherwise, the organisation does not use its own regulations that go beyond the legal requirements.

GRI 303-3: Water abstraction

As already described in GRI 301-1, we draw the water for our production processes from our own well. This is also used for sanitary facilities and plant irrigation in individual summer weeks, so that no drinking water has to be used for this. In doing so, we want to prevent protected areas, sensitive ecosystems and habitats from being impaired. Our goal is to take less water from the well than we are allowed to use according to the permits we have been granted.

Concrete figures on the total water consumption of HAURATON as well as the breakdown by source can be found in the following table and Figure 16.

As of 31.12., in m3	2023
Total water consumption	2,387
Surface water (rivers, lakes)	0
Groundwater (well water)	1,511
Seawater	0
Water produced	0
Third-party water	876

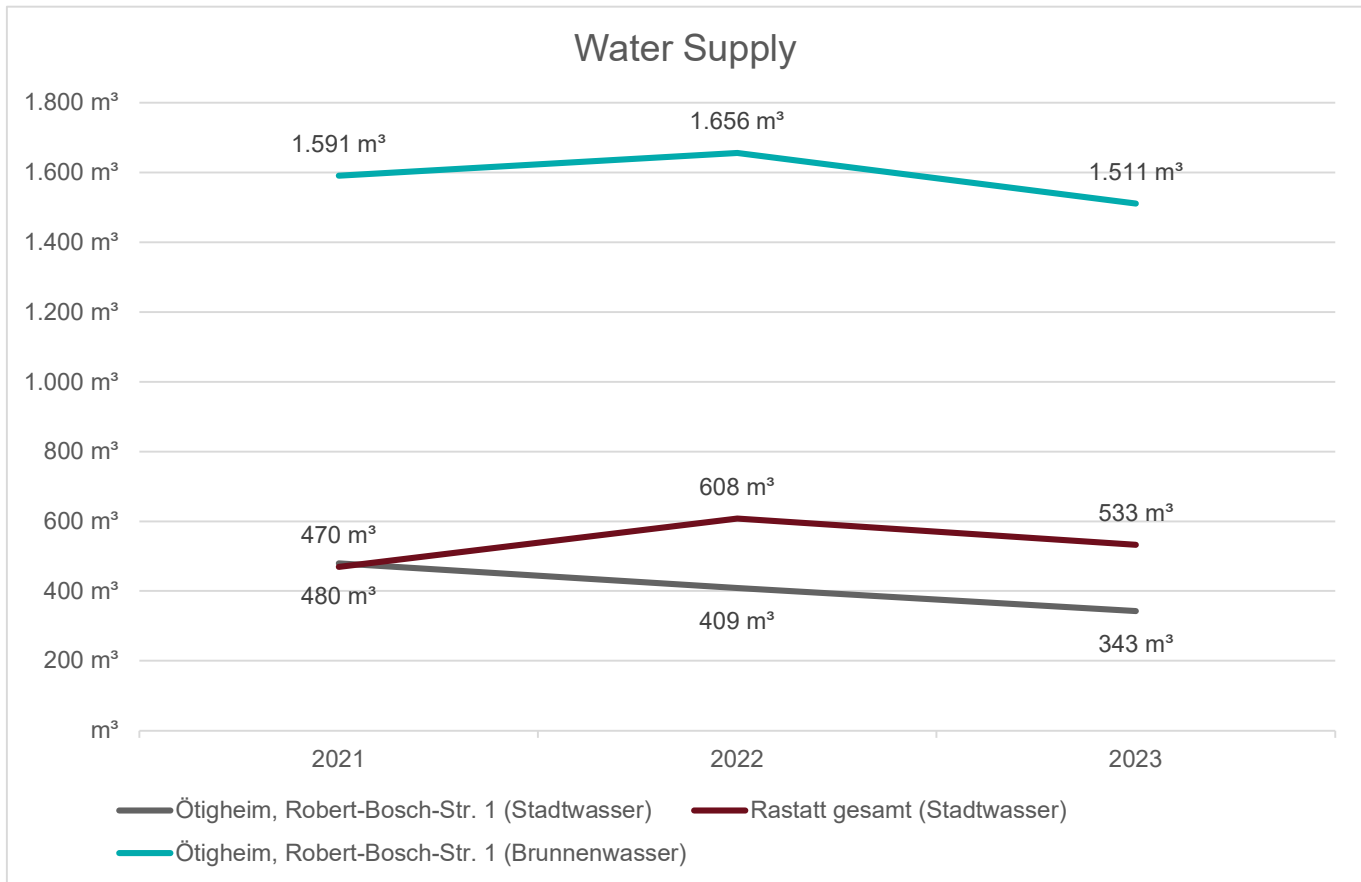


Illustration 16: Water supply from HAURATON 2021 - 2023

The total water withdrawal refers to areas where there is no acute water stress. The water is procured locally from third parties. In addition, all the water extracted is fresh water with a filtrate dry residue content of $\leq 1000\text{mg/l}$.

GRI 303-4: Water recirculation

The fresh water used at HAURATON is returned via the public sewer system as planned and sent for recycling.

Wastewater from the sanitary area is discharged into the wastewater sewer. The amount of wastewater recirculated is not measured by HAURATON and therefore cannot be quantified here. However, it can be assumed that the same amount of water drawn for this purpose will be recycled. The company also pays a dirty water levy for the same amount of water purchased by the municipal utilities.

Rainwater is discharged into the infiltration element located on the factory premises in Ötigheim. As a result, this surface water is returned to the groundwater by natural infiltration.

As of 31.12., in m3	2023
Total water recirculation	1,595
According to the goal of the water	
Surface water (rivers, lakes)	0
Groundwater (well water)	0
Seawater	0
Third-party water	1,595
of which (waste) water treatment off-site	876 + 719
of which direct further use by third parties	0

GRI 303-5: Water consumption

Water consumption, i.e. water withdrawal minus water recirculation at HAURATON, amounted to approx. 792 m3 in the 2023 reporting year. Only the water that is taken from the well and used for production processes is consumed.

Water consumption due to irrigation of green spaces and plants cannot be quantitatively recorded and is therefore not included in the evaluation in the following table.

As of 31.12., in m3	2023
Total water consumption	792
Surface water (rivers, lakes)	0
Groundwater (well water)	792
Seawater	0
Water produced	0
Third-party water	0

In order to consider water consumption at HAURATON not only as an absolute number, this value is set in relation to our concrete consumption. This key figure is calculated every year to detect differences in water consumption for production. As can be seen in Fig. 17, water consumption in relation to concrete consumption usually remains very constant over the years. A major change would only occur if the amount of water required were to rise or fall drastically due to a change in the concrete recipe.

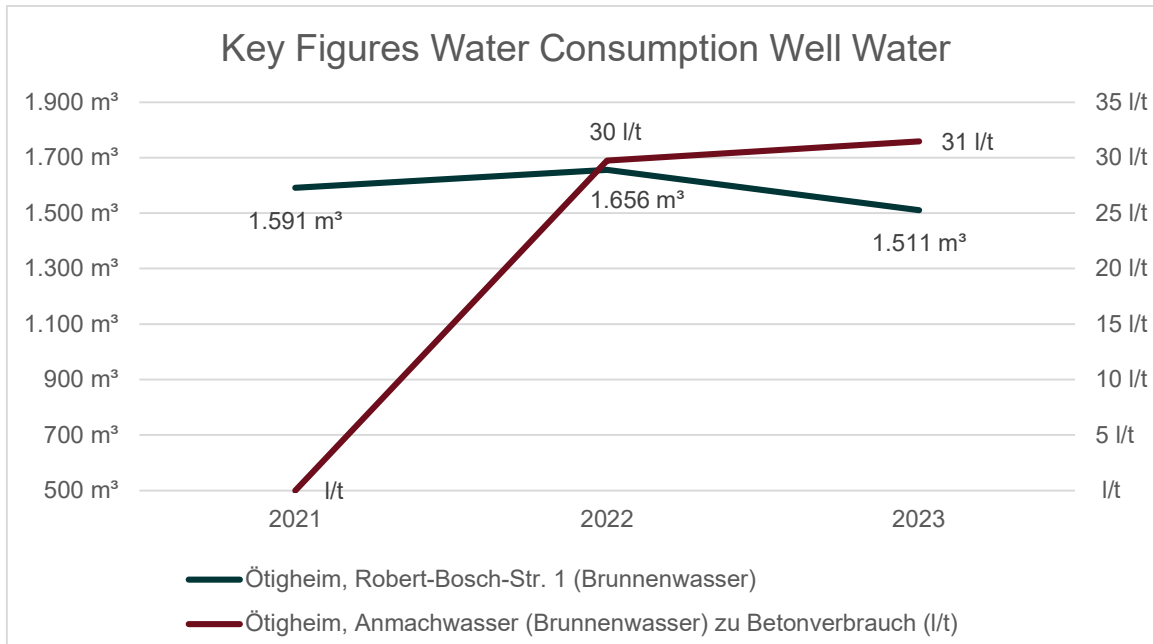


Illustration 17: Characteristic curves water consumption of well water 2021 – 2023. Note: For the year 2021, we did not have any data for the water consumption of the mixer.

In 2024, HAURATON GmbH & Co. KG have set themselves the goal of reducing its water withdrawal by 0.5% - 1% in terms of the city water used (baseline 2023), as defined by the *Global Cement and Concrete Association (GCCA)* as Key Performance Indicator 1 (KPI 1). We are striving for this reduction through the increased awareness of our employees.

GRI 304: Biodiversity

GRI 304-1: Owned, rented and managed business sites located in or adjacent to protected areas and areas of high biodiversity value outside protected areas

Our two sites that are the subject of this report are adjacent to agricultural land, commercial areas or residential areas. Neither our main location in Rastatt nor our business premises in Rastatt border on or are located in a nature reserve. This is also shown by the detail from a map of the Federal Agency for Nature Conservation (see Fig. 18).

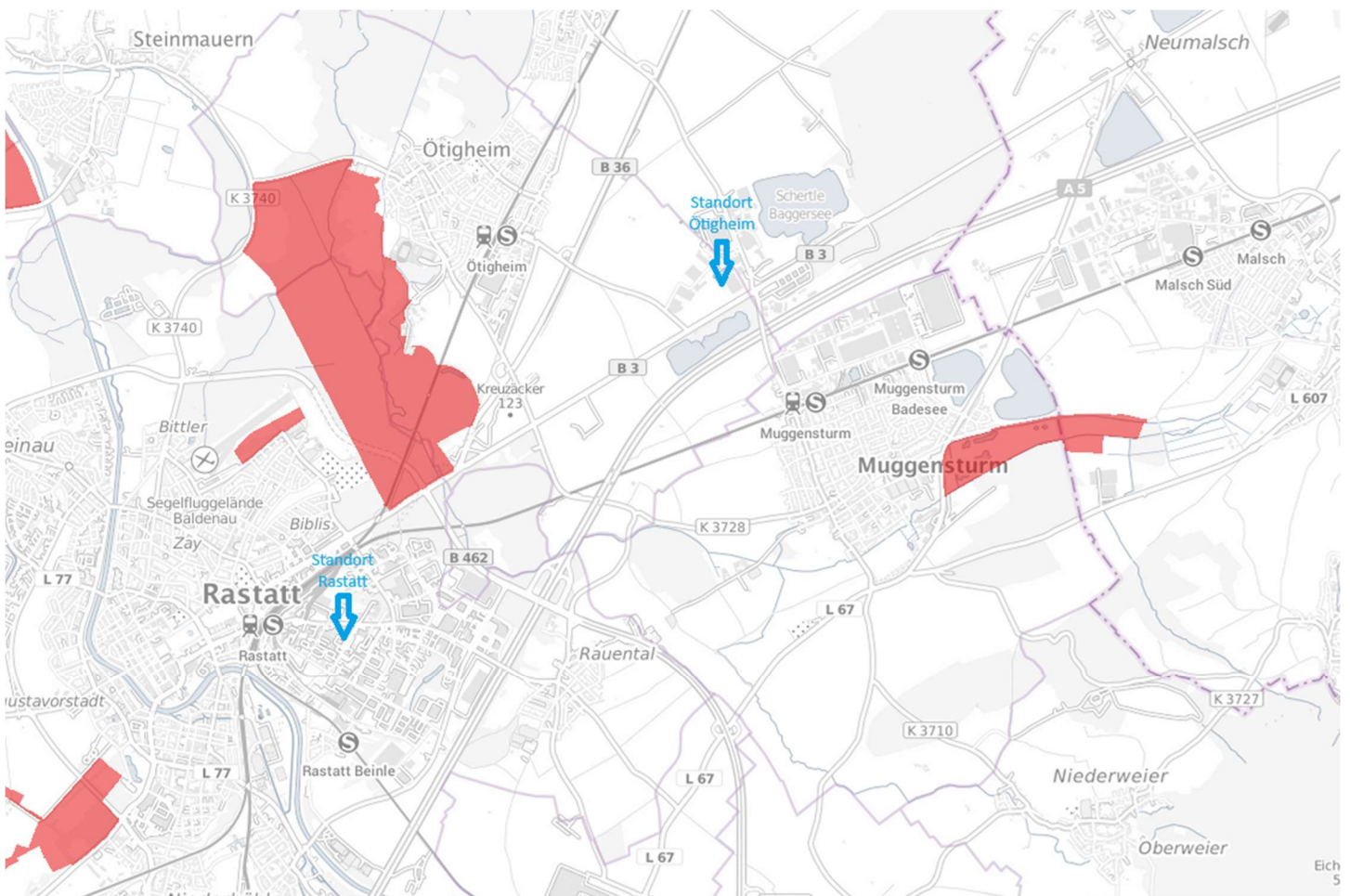


Illustration 18: Overview of protected areas and locations of HAURATON

Source: <https://www.bfn.de/daten-und-fakten/kartenanwendung-schutzgebiete-deutschland>

In addition, according to an assessment by the WWF, there is only a medium to low risk to biodiversity in the region of HAURATON's two sites in Rastatt and Ötigheim (see figure below). It looks at the negative impact of companies on biodiversity and the reduction of ecosystem services through a number of direct factors or pressures. Specifically, the areas (1) changes in land, freshwater and sea use; (2) loss of forest crowns; (3) invasive species and (4) environmental pollution included.

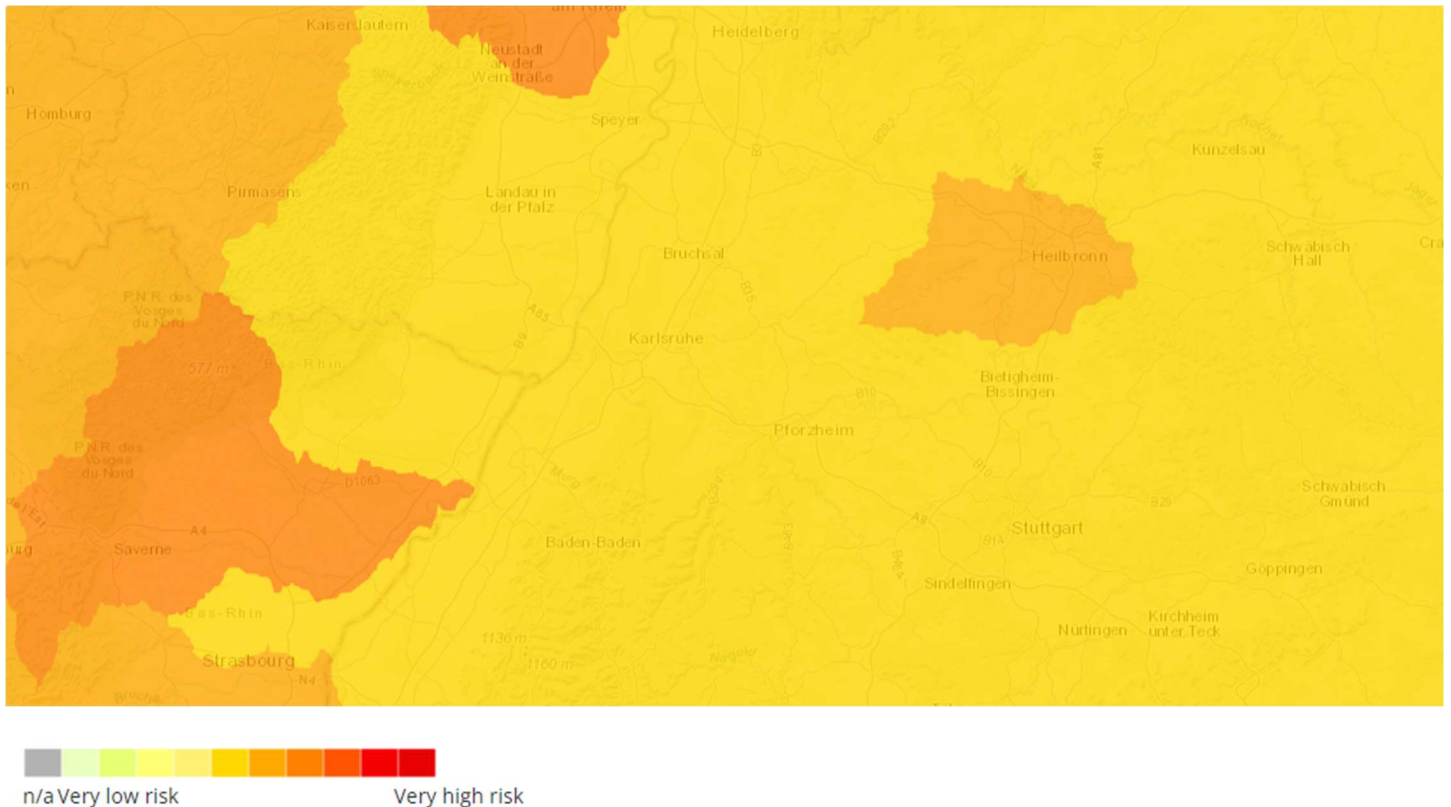


Illustration 19: Overview of biodiversity risks according to WWF

Quelle: <https://riskfilter.org/biodiversity/explore/map>

GRI 304-2: Significant impacts of activities, products and services on biodiversity

Unsealed areas are of great importance for the preservation of biodiversity and serve as an important habitat for animals and plants. Despite this importance, we are obliged to seal certain areas at our sites in order to reduce the risk of environmental pollution, e.g. by chemicals. However, we strive to maximise unsealed areas where safety regulations allow.

We have already taken various measures to increase biodiversity at our headquarters in Rastatt and our production site in Ötigheim. This included the creation of species protection meadows (flower meadow) and the provision of an insect hotel. These measures are intended to help improve habitats for different species and promote the diversity of flora and fauna on our premises.

Nevertheless, we are aware that the company intervenes in nature in its processes. For example, the production of sand and cement in the course of concrete production has a negative impact on the environment. However, our suppliers in this area are also subject to renaturation due to German legislation.

The installation of our products is minimally invasive, and biodiversity is not negatively affected when installed.

GRI 304-3: Protected or renatured habitats

HAURATON themselves do not designate any protected habitats and is currently not carrying out any renaturation projects. Nevertheless, the company strives to contribute to renaturation measures through various environmental projects. Among other things, it is worth mentioning the measures already explained for the construction of a species protection meadow and the provision of an insect hotel.

HAURATON do not have partnerships with third parties for the protection or renaturation of habitats.

GRI 304-4: Species on the International Union for Conservation of Nature (IUCN) Red List and on national lists of protected species that have their habitat in areas affected by business activities

We do not collect data related to the habitat impacts of our business activities on the International Union for Conservation of Nature (IUCN) Red List and national lists of protected species.

However, our site planning takes into account the impact on biodiversity. Depending on the individual case, appropriate protective measures can also be taken.

Due to the location of our sites, which are located in inner city areas or in areas outside protected areas, and our business activities, no species have yet been identified whose natural habitat is threatened by our business activities.

GRI 305: Emissions

GRI 103-3: Management Approach

The challenges of natural resource consumption and climate change are among the most pressing global concerns. HAURATON aim to actively contribute to the mitigation of global warming and the sustainable use of resources. In order to meet this requirement, the company's greenhouse gas emissions are to be continuously reduced and site-specific optimisation measures are to be implemented.

Mapping greenhouse gas emissions to different scopes is a common practice for more accurate analysis and reporting of a company's environmental impact. Within the framework of this classification, greenhouse gas emissions are divided into three main areas (see also Fig. 20):

Scope 1 emissions include direct emissions that result directly from activities within the reporting company. Typically, these emissions are caused by the burning of fossil fuels such as oil, gas, or coal for operational purposes such as heating, cooling, and transportation.

Scope 2 emissions refer to indirect emissions generated by the provision of energy that the company uses. These emissions do not occur directly on site, but come from external energy sources such as electricity from the grid or district heating. They are nevertheless part of the company's overall greenhouse gas emissions balance.

In addition to Scope 1 and Scope 2 emissions, Scope 3 emissions are also reported. These include other indirect emissions that are not directly generated by the activities of the reporting company, but throughout the entire value chain. These can be, for example, emissions generated by the use of products and services that the company purchases.

This differentiated mapping allows companies to gain a comprehensive understanding of their greenhouse gas emissions and develop targeted measures to reduce and control these emissions. By applying this classification, we are better able to understand our environmental impact and develop appropriate strategies to improve our sustainability performance.

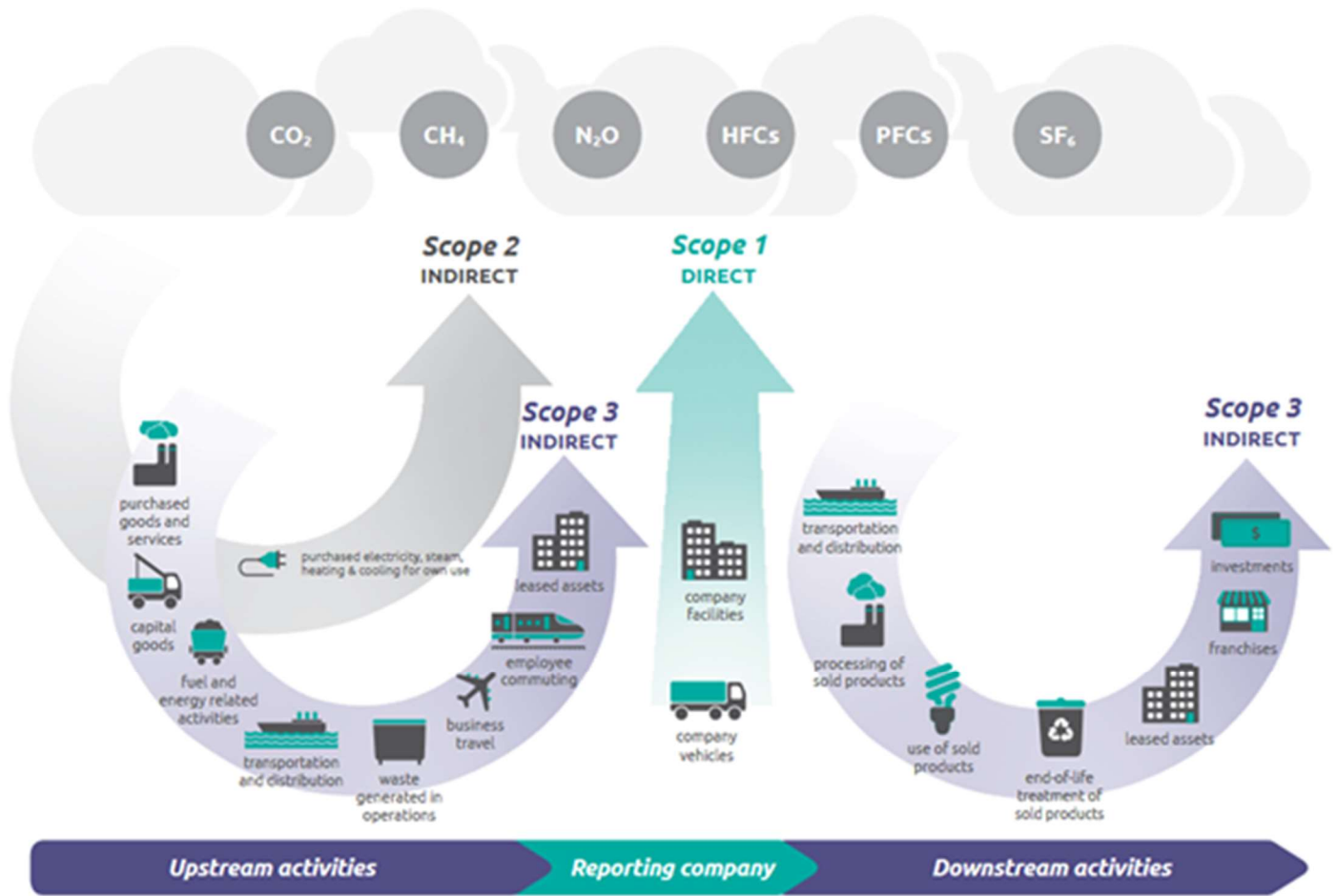


Illustration 20: The three scopes of GHG emissions

Source: <https://sustainserv.com/de/insights/berechnung-von-scope-1-2-und-3-emissionen-ein-ueberblick/>

GRI 305-1: Direct THG emissions (scope 1)

SCOPE 01

Geschäftsreisen mit firmeneigenen Fahrzeugen — 254.642,41 kg CO₂e (1,47 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Diesel in L	82.079,96	Liter	1,47 %	254.642,41 kgCO ₂ e

Transporte mit firmeneigenen Fahrzeugen — 78.558,21 kg CO₂e (0,45 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Diesel in L	25.322,00	Liter	0,45 %	78.558,21 kgCO ₂ e

Einsatz von Energieträgern für die interne Verbrennung — 164.105,45 kg CO₂e (0,95 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Erdgas (EEW)	816.445,00	kWh	0,95 %	164.105,45 kgCO ₂ e

Our company-owned vehicles contribute 254,642 kg of CO₂ equivalent to our carbon footprint, which is 1.47% of our total emissions. This value refers to the use of diesel fuel for our pool cars and company cars in a quantity of 82,079.96 litres.

In the area of transport with company-owned vehicles, we record a total of 78,558.21 kg CO₂ equivalent, which accounts for 0.45% of our total emissions. The use of diesel fuel for our forklifts with 25,322 litres is the only factor here.

The internal combustion of energy sources in our operating processes results in 164,105.45 kg of CO₂ equivalent, which corresponds to about 0.95% of our total emissions. The use of natural gas plays a major role here.

The calculations were carried out with the help of a calculation tool provided by the Baden-Württemberg Chamber of Industry and Commerce ("BWIHK-ecockpit"). It was possible to create different issuers from the 3 scopes as well as their subsopes. CO₂ emissions were calculated on the basis of consumption and the quantities purchased from various emitters.

The free tool is based on the balancing standards of the "Greenhouse Gas Protocol", uses only recognised databases to calculate CO₂ equivalents and focuses primarily on internal emissions. The CO₂ balancing service "BWIHK-ecocockpit" records both energy-related and material-induced CO₂ emissions in order to provide a basis for action for resource-saving and energy efficiency measures.

The program makes it possible to create in-depth and detailed operational carbon footprints that can be incorporated into certifications. In addition, this tool offers a wide range of evaluation options that allow operational process and product emissions to be evaluated, the main emitters to be identified and opportunities for improvement to be developed. To compensate for inaccuracies in data collection, a safety factor of 10% was taken into account.

In our calculations, we focus on carbon dioxide (CO₂). Other greenhouse gases are not relevant in HAURATON's operational processes. Nevertheless, CO₂ equivalents have always been used as the basis for our CO₂ calculations. This involves converting the amount of a greenhouse gas into the corresponding amount of CO₂ that causes the same warming over a given period of time.

The procedure for calculating GHG emissions described in the above sections also applies to the calculations in the chapters [GRI 305-2: Indirect energy improvement of THG emissions \(Scope 2\)](#) and [GRI 305-3: Other indirect GHG emissions \(Scope 3\)](#).

GRI 305-2: Indirect energy improvement of THG emissions (Scope 2)

SCOPE 02				
Bereitstellung von Energie aus externen Quellen — 0,00 kg CO ₂ e (0,00 %)				
Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Strom aus erneuerbaren Quellen (EEW)	822.301,00	kWh	0,00 %	0,00 kgCO ₂ e

Scope 2 indirect emissions caused by the purchase of energy sources such as electricity or district heating did not occur at HAURATON in the 2023 reporting year. The reason for this is that we did not purchase any district heating and only green electricity, which has a CO₂ equivalent of 0. The amount of green electricity purchased can be found in the table above.

GRI 305-3: Other indirect GHG emissions (Scope 3)

SCOPE 03

Geschäftsreisen mit externen Transportmitteln — 21.885,23 kg CO₂e (0,13 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Flug (Inland)	3.877,00	km	0,00 %	825,26 kgCO ₂ e
Flug (international)	169.999,00	km	0,11 %	19.792,98 kgCO ₂ e
Personenzug (e-Nahverkehr)	22.267,00	km	0,01 %	1.266,99 kgCO ₂ e

Transporte mit externen Dienstleistern / Fahrzeugen — 620.235,26 kg CO₂e (3,59 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
LKW Diesel (7,5 - 12 Tonnen)	6.619.797,00	tkm	3,59 %	620.235,26 kgCO ₂ e

Chemische Grundstoffe und Produkte — 2.391,80 kg CO₂e (0,01 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Acetylen, Ethin (EEW)	40,00	kg	0,00 %	119,20 kgCO ₂ e
Epoxidharz, Kunstharz (EEW)	401,00	kg	0,01 %	1.916,78 kgCO ₂ e
Propan (C ₃ H ₈) (EEW)	158,00	kg	0,00 %	135,88 kgCO ₂ e
Argon (Ar) (EEW)	142,22	kg	0,00 %	194,84 kgCO ₂ e
Sauerstoff, flüssig (O ₂) (EEW)	45,63	kg	0,00 %	25,10 kgCO ₂ e

Holz, Papier und Pappe — 49.007,60 kg CO₂e (0,28 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Pappe Kartonage (EEW)	1.037,97	kg	0,00 %	643,54 kgCO ₂ e
Papier (EEW)	1.437,50	kg	0,01 %	1.983,75 kgCO ₂ e
Fichte	65.248,86	kg	0,01 %	1.808,70 kgCO ₂ e
Papier (EEW)	32.298,27	kg	0,26 %	44.571,61 kgCO ₂ e

Kunststoffe — 5.451.580,24 kg CO₂e (31,55 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Polypropylen, PP (EEW)	1.887.569,46	kg	20,76 %	3.586.381,97 kgCO ₂ e
Recycling-Kunststoff (EEW)	1.607.929,54	kg	10,79 %	1.865.198,27 kgCO ₂ e

Metalle — 7.042.392,60 kg CO₂e (40,76 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Gusseisen	7.888.072,90	kg	40,76 %	7.042.392,60 kgCO ₂ e

Mineralien und Baustoffe — 3.170.440,24 kg CO₂e (18,35 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Sand, Bausand (EEW)	16.114.220,00	kg	0,45 %	78.153,97 kgCO ₂ e
Kies, Baukies (EEW)	3.936.400,00	kg	0,11 %	19.091,54 kgCO ₂ e
Zement (EEW)	3.798.280,00	kg	17,37 %	3.000.641,20 kgCO ₂ e
Gesteinsmehl, Schluff (EEW)	1.139.820,00	kg	0,42 %	72.378,57 kgCO ₂ e
Basalt	20.480,00	kg	0,00 %	174,96 kgCO ₂ e

Entsorgung — 24.795,58 kg CO₂e (0,14 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Abwasser	876.000,00	kg	0,00 %	240,02 kgCO ₂ e
Hausmüll (Deponie)	2.280,00	kg	0,03 %	6.002,56 kgCO ₂ e
MVA Hausmüll	50.600,00	kg	0,11 %	18.553,00 kgCO ₂ e

Wasser — 200,17 kg CO₂e (0,00 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Trinkwasser	876.000,00	Liter	0,00 %	200,17 kgCO ₂ e

Anfahrt der Mitarbeiter — 397.603,02 kg CO₂e (2,30 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
PKW-Benzin-mittel	1.919.304,00	km	2,30 %	397.603,02 kgCO ₂ e

Lebensmittel — 1.252,28 kg CO₂e (0,01 %)

Emittent	Menge	Einheit	Anteil relative	Anteil absolute
Apfel (Tafeläpfel)	1.976,00	kg	0,00 %	493,64 kgCO ₂ e
Bananen	790,40	kg	0,00 %	338,68 kgCO ₂ e
Obst (frisch - Handel)	1.185,60	kg	0,00 %	419,96 kgCO ₂ e

Our business trips with external means of transport contributed 21,885 kg of CO₂ equivalent to our total emissions this year. This corresponds to a share of 0.13%. Domestic flights with 3,877 km and 825.26 kg CO₂e as well as international flights with 169,999 km and 19,792.98 kg CO₂e must be taken into account. The use of passenger trains in local transport also contributed 1,266.99 kg CO₂e over a total distance of 22,267 km to the emissions.

External transport service providers were responsible for 620,235.26 kg of CO₂e, which corresponds to a share of 3.59% of our total emissions.

Chemical raw materials and products such as acetylene, epoxy resin, propane, argon and oxygen accounted for only a very small share (0.01%) of total emissions, with quantities of 119.2 kg CO₂e, 1,916.78 kg CO₂e, 135.88 kg CO₂e, 194.84 kg CO₂e and 25.1 kg CO₂e.

Our paper consumption also influences our ecological footprint. Paper consumption is particularly relevant. Paper in the form of printer paper was used in a quantity of 1,437.5 kg, which corresponds to an emission of almost two tons of CO₂e. Paper purchased in the form of print media from external printers caused emissions of 44,571.61 kg CO₂e with a weight of 32,298.27 kg and is thus responsible for 0.26% of total emissions. Spruce wood – used in the form of wooden slats for protection between channel levels on pallets – contributed 1,808.7 kg CO₂e and cardboard / cardboard with approx. 643 kg CO₂e.

The purchase of composites at HAURATON consists mainly of polypropylene (PP) as virgin material, which was purchased in a total amount of 1,887.57 tons and accounts for 20.76% of our total emissions. In addition, plastic recyclate was used in significant quantities totalling 1,607.93 tonnes, which corresponds to an emission share of 10.79% and an absolute value of 1,865,198.27 kg CO₂e.

In addition, bought-in castings (primarily gratings) made a significant contribution. With an emission share of just under 41%, derived from the use of 7,888 tonnes of purchased cast iron, this is the largest emitter of HAURATON. The purchase of cast iron led to significant absolute emissions of 7,042,392.6 kg CO₂e in the 2023 reporting year.

In the course of our core business – concrete production – raw materials such as sand, gravel, cement, rock flour and basalt fibres were purchased in the 2023 reporting year. All these materials caused emissions of over 3,170 tons of CO₂e. By far the largest share of this is due to the purchase of cement, which was purchased in 2023 in a quantity of 3,798,280 kg and was thus responsible for emissions of 3,000,641.2 kg CO₂e.

In the area of disposal, we have returned about 876 litres of wastewater. This resulted in the emission of 240 kg of CO₂e. While household waste for landfill accounted for 0.03% (6,002.56 kg CO₂e) of our total emissions, household waste for thermal recovery accounted for 0.11% (18,553 kg CO₂e).

Drinking water in a quantity of 876 litres was responsible for only 200 kg of CO₂e. The influence of the journey of our employees is much greater. A value of just under 400,000 kg CO₂e was calculated, which corresponds to a share of 2.3% of our total emissions.

Apples, bananas and other regionally sourced fruit for our employees caused around 1,252 kg of CO₂e in the year under review, accounting for 0.01% of total emissions.

The distribution of emissions among the 3 scopes is shown graphically in the following figure in the form of a doughnut diagram.



Illustration 21: Distribution of emissions across the 3 scopes

GRI 305-4: Intensity of greenhouse gas emissions

The intensity of greenhouse gas emissions (Scope 1 and 2) amounted to approximately 0.006 kilograms of CO₂e emissions per euro of sales in the reporting period.

The organisation-specific parameter is the turnover of HAURATON GmbH & Co. KG. We thus determine the intensity of greenhouse gas emissions as kg of CO₂e emissions in relation to the sales generated in the reporting year.

GRI 305-5: Reduction of greenhouse gas emissions

For the past year (reporting year 2023), we conducted a comprehensive baseline measurement for the first time in order to establish a starting point for assessing our greenhouse gas emissions. This makes the reporting year the first period in which HAURATON's GHG emissions are recorded by scope calculations. For this reason, potential reductions in greenhouse gas emissions can only be measured in the future by comparing the scope calculations. This key figure will be included in the follow-up report for the 2024 reporting year.

Based on the calculation of our emissions according to the current scopes, we will be able to understand our emission profiles in the various areas of our business operations and develop possible reduction strategies in the future. We believe that performing the baseline measurement and introducing scope calculations will help us set future reduction targets and transparently document our progress.

HAURATON GmbH & Co. KG have set themselves the goal of reducing their CO₂ emissions by 1.5 percentage points in 2024 (baseline 2023).

GRI 305-6: Emissions of ozone-depleting substances

CO₂ accounts for the largest share of our emissions. Ozone-depleting substances are not emitted during the manufacture of our products, or only to a negligible extent. For this reason, we do not currently record such emissions and focus on calculating GHG emissions using the scopes mentioned above.

GRI 305-7: Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions

CO₂ accounts for the largest share of our emissions. Other greenhouse gases such as nitrogen oxides, sulfur oxides, ammonium, methane and volatile organic compounds (VOCs) are not produced during the manufacture of our products, or only to a non-significant extent. Only the emissions of sulphur oxides need to be mentioned here. These can be found in the following table.

As of 31.12., in t	2023
Nitrogen oxides (NOx)	0
Sulphur oxides (SOx)	13,06
Organic pollutants that are difficult to degrade	0
Volatile organic compounds	0
Dangerous air pollutants	0
Fine dust	0

GRI 306: Waste

GRI 103-3: Management Approach

It is a matter of course for HAURATON to maintain a conscious approach to waste and to reduce the quantities generated to a minimum. We are aware that our business activities lead to the generation of waste. As stated in the HAURATON corporate policy, we are committed to protecting our environment, minimising our environmental impact and improving sustainability. By implementing the environmental management system in accordance with DIN EN ISO 14001, we are also obliged to continuously work on improving our environmental performance. The responsibility for continuous improvement lies in the hands of the management.

Within the framework of the audits, which are carried out at least once a year in accordance with DIN EN ISO 14001, additional optimisation potentials are discussed. In addition, the company implements targeted measures to minimise the generation of waste and carries out a separation of recyclable waste. In addition, HAURATON sensitise its employees to actively contribute to the prevention of waste.

Our main areas of focus in dealing with waste are essentially the prevention of waste, reuse and recycling, as well as the proper handling and disposal of waste. To address these issues appropriately, we are committed to the following targets and goals:

Regulatory Compliance

HAURATON GmbH & Co. KG are subject to the German Circular Economy Act (KrWG). The KrWG transposes the requirements of the European Union's Waste Framework Directive (Directive 2008/98/EC) into national law and, among other things, establishes a European waste hierarchy based on the five stages of prevention, reuse, recycling, recovery and disposal.

On the basis of these and other subordinate legal requirements, HAURATON derive a waste process for their company. This describes in detail the proper and legally compliant treatment and storage of the various types of hazardous and non-hazardous waste depending on the type and place of generation.

Waste prevention

Since the most sustainable strategy against waste is prevention, HAURATON pay special attention to this. We are committed to continuously optimising our production processes, the use of raw materials,

the intermediate products and the weight of our products under the condition of consistent, excellent quality and financial calculations. Environmental aspects are also to be taken into account when making investment decisions for property, plant and equipment. In addition, we have recently started using a life cycle assessment in product development. By comparing the results of various materials, we look at and evaluate the environmental impact. The quantity and number of hazardous substances are also to be reduced and, where possible, replaced by more environmentally friendly alternatives. We are also committed to reducing our paper consumption by increasing our use of audit-proof and digital documents.

Reuse and recycling

The principles of waste prevention, recycling and conservation of natural resources will continue to be consistently pursued, as our metal, cast and recycled plastic products contain a high proportion of post-consumer goods or recyclates. In addition, production waste and scrap parts are to be collected and returned to the production process. This is currently done with our edge frames, which are removed from the production machines and reused when the corresponding channel is assigned to the reject parts. Furthermore, as much paper, cardboard, plastic and waste generated in the office as possible is to be recycled. To do this, we hand over this type of waste to a waste service provider who is responsible for recycling. Creating and complying with packaging instructions for our suppliers and ourselves ensures that we optimise the capacity of the pallets and thus minimise the amount of packaging per product. Our transport film is even more recyclable and the environmental impact is much lower because it is unprinted and unmarked.

Recycling and disposal

We undertake (as required by law) to work exclusively with certified waste management companies in order to ensure the proper transport, treatment and/or disposal of hazardous and non-hazardous waste as well as its correct documentation. In addition, we ensure the safe storage of waste on our premises.

Operational approach

Regular technical and visual inspections of all safety equipment, protective equipment and waste storage areas are carried out at HAURATON to prevent accidental release. In addition, we will continue to raise awareness among our employees to avoid, reuse or recycle waste before it is finally disposed of.

In addition, the plan is to maintain our certification according to DIN EN ISO 14001.

Monitoring and testing

Progress towards these objectives will be monitored in the following ways:

- Keeping records of the disposal of hazardous and non-hazardous waste in accordance with legal requirements
- Regular internal reporting on the environmental targets and related KPIs/targets during the year, as well as an annual management review
- Annual external audits of environmental procedures in conjunction with our DIN EN ISO 14001 certification

GRI 306-1: Waste generated and significant waste-related impacts

Our business activities – the development, manufacture and sale of comprehensive rainwater management products – are associated with various waste-related impacts. For example, different packaging materials are used to supply our raw materials and intermediate products for our production and to purchase articles from contract manufacturing from external suppliers. These include HDPE and other plastics or cardboard. In addition to non-hazardous waste, our production facility also produces hazardous waste, e.g. in the form of waste oil. A large proportion of the waste from production processes is also residual concrete. In addition, household waste and waste from disposed office materials are generated.

Waste separation carried out on site enables the targeted collection of this waste, which is then sent for recycling or recovery. An overview of the waste fractions occurring at HAURATON, broken down by the Rastatt and Ötigheim sites, can be found in the following two tables.

Rastatt waste fractions
Residual waste
Recyclables (yellow bin)
Organic waste
Glass
Paper / Cardboard
Toner
Electronic waste
Batteries

Ötigheim waste fractions
Residual waste
Mixed municipal waste S2 (residual waste)

Rubbish
Reinforced concrete / concrete unreinforced (concrete chunks / channels)
Concrete Fines (quantities from the production process)
Casting
Mixed scrap light (steel)
Paper / Cardboard
Film and strapping
Composites (composite channels)
Wood
E-waste and monitors
V2A waste
Polystyrene
Hazardous goods
Toner
Batteries
Waste oil
Hydraulic oil
Absorbent and filter materials (including oil filters), wipes and protective clothing
Empty spray cans (gases containing hazardous substances in pressure vessels)

The entire disposal process at HAURATON is defined by several steps. These can be seen in the following figure.

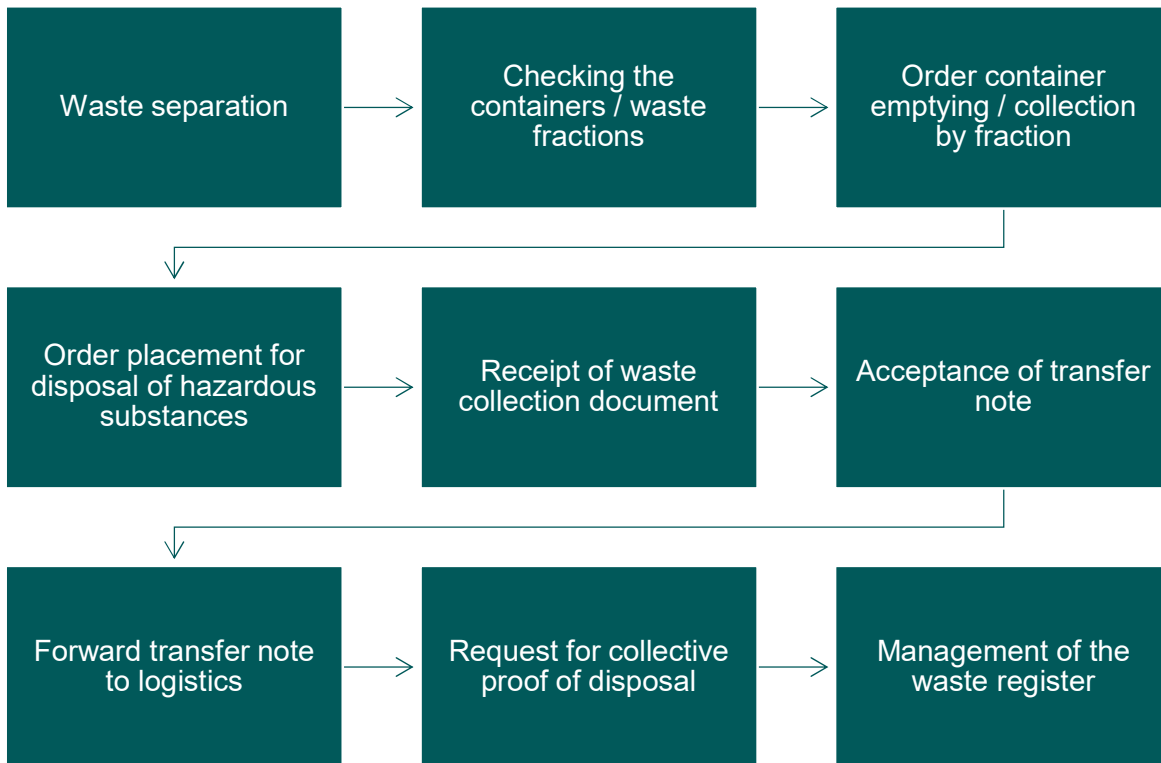


Illustration 22: Process description for disposal

The process begins with careful waste separation. Different types of waste are sorted into appropriate containers or waste fractions analogous to the categories shown above. The sorted fractions are then checked for their fill level. If a container has reached the maximum fill level, the logistics department receives information. The waste management company is then contacted and the collection or exchange of the container or the waste fractions is arranged.

A special disposal order is issued for hazardous waste. If hazardous substances are involved, the associated safety data sheets are handed over to the waste management company and the corresponding quantities are communicated. When the hazardous waste is collected, the collector hands over one of the acceptance certificates to the waste producer as proof of the latter's register. The acceptance slip must only be kept in the case of hazardous waste.

Since the amount of hazardous waste generated does not exceed 20 tonnes per waste code and calendar year, the collector can provide proof of the permissibility of the intended disposal by means of a collective disposal certificate. For hazardous waste, a collective disposal certificate must be requested from the waste disposal company. This is filed together with the transfer certificate.

Finally, the waste register is kept, in which all information about the collected and disposed of waste is documented. The waste register is a collection of the evidence required for the disposal of hazardous waste. The type and scope of register management is regulated by the Verification Ordinance.

Producers of small quantities of hazardous waste who hand over hazardous waste to a collector shall keep the registers by filing the copies of the receipts intended for them separately by type of waste and in chronological order no later than ten calendar days after receipt and placing them in the registers. This ensures transparency and traceability throughout the process.

An important aspect of waste management at HAURATON is also paper consumption. Paper is often only used for a short time before it is disposed of. Paper production pollutes the environment because it requires large amounts of wood, energy and water.

To reduce paper consumption and the associated environmental impact, we take various measures, such as digital alternatives, double-sided printing or the avoidance of unnecessary copies. The current paper statistics show that the measures we have taken are steadily reducing paper consumption within the organisation. Specific information on this can be found in the following two figures.

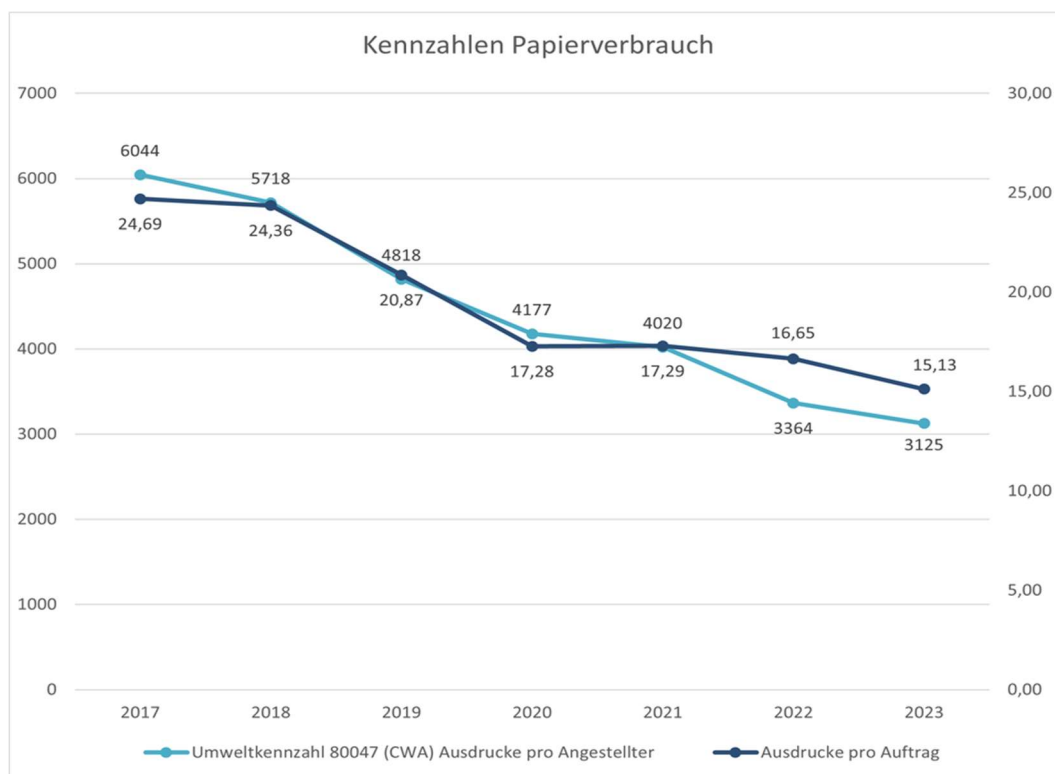


Illustration 23: Key figure paper consumption at HAURATON

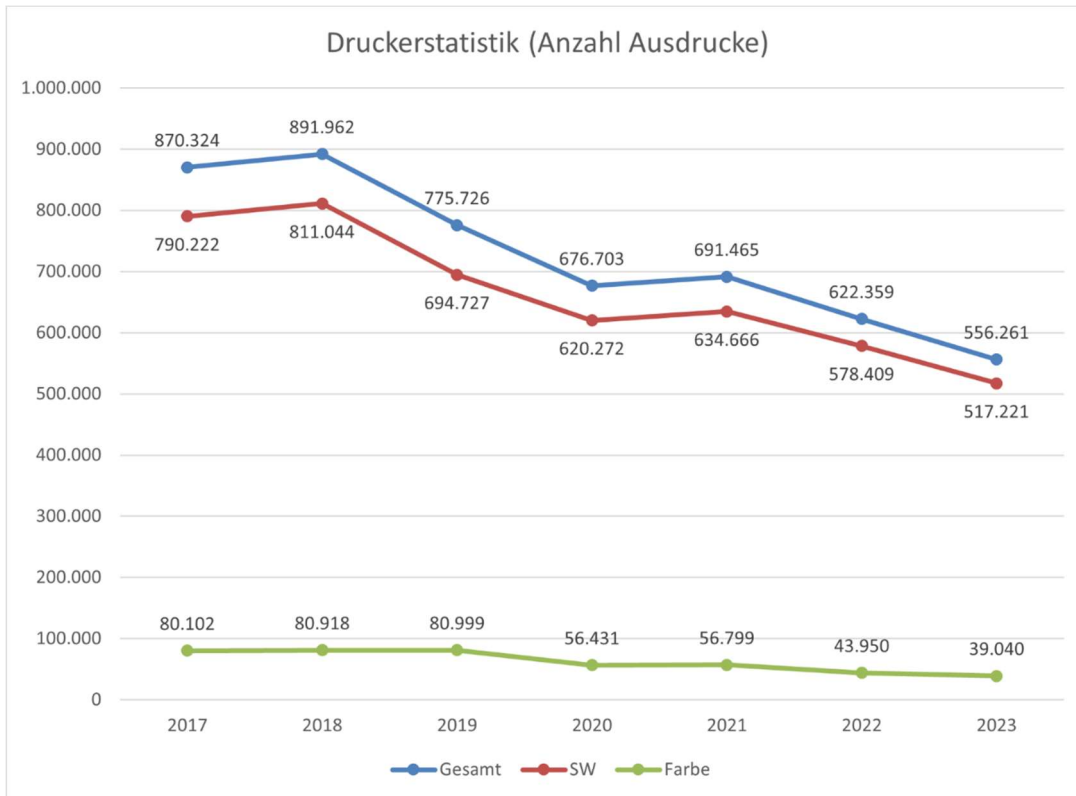


Illustration 24: Key figure printouts at HAURATON

GRI 306-2: Management of significant waste-related impacts

HAURATON monitor the waste generated in the company to identify the main sources and types of waste in our operations. We found that the most important waste-related impacts are related to the production of concrete and concrete products, as well as to the operation of our facilities. These impacts include, but are not limited to:

- Excess concrete and concrete residues from production processes
- Packaging materials such as pallets, films and cardboard boxes
- Waste from maintenance and cleaning work on our facilities
- Paper waste due to printouts in office operations

The unavoidable waste generated at the sites is collected separately in order to dispose of it properly and without damage. The waste is sent to the disposal company, who then recycles it or disposes of it. Different treatment methods are used for the recovery or disposal of waste. They depend on the nature of the waste and the treatment goal.

In addition to the separate collection of paper directly at the workplace, packaging, organic waste and residual waste are collected separately at central locations.

Hazardous waste occurs only in small quantities at HAURATON's sites and is disposed of separately accordingly. For example, batteries and toner cartridges are also collected separately. If you have any questions about the handling of hazardous waste, employees at all locations can contact the process owner(s) of the disposal process.

To reduce the above-mentioned waste-related impact, we have taken various measures:

Optimisation of production processes: We have reviewed and optimised our production processes in order to minimise the consumption of raw materials and reduce the proportion of excess concrete.

Training and awareness: We continuously train our employees on the importance of waste prevention and waste management. Through training on energy, water and unnecessary paper and plastic consumption, we want to raise awareness of these issues and promote the commitment of our employees.

In order to monitor and evaluate the success of our measures, we regularly record the amount of waste generated according to waste code numbers. The publication of this data serves in particular to ensure transparency with our stakeholders and to document our progress in the field of waste management.

GRI 306-3: Accumulated waste

In 2023, HAURATON GmbH & Co. KG generated around 2,113 tons of waste. Of this, approx. 0.58% was hazardous waste and approx. 99.42% non-hazardous waste.

As of 31.12., in t	2023
Total waste generation²	2,113.18
Of which hazardous waste	12.27
Of which non-hazardous waste	2,100.91

Concrete waste is responsible for a large part of our waste. Almost 1,916 tonnes of concrete fines, reinforced concrete and unreinforced concrete were produced in the 2023 reporting year. Thus, this waste (by weight) accounted for about 91% of all waste at HAURATON.

An exact list of the waste generated – divided into hazardous and non-hazardous waste – can be found in the following tables.

As of 31.12., in t	2023
Total Hazardous Waste	12.27

² The total volume is the quantities collected by certified disposal companies in the calendar year 2023. Therefore, there may be small uncertainties about the amount of waste generated in the calendar year 2023.

Mineral fibre boards	0
Waste mixtures from sand traps and oil/water separation	9.5
Non-chlorinated machine, gear and lubricating oils	0.72
Absorbent and filter materials, wipes and protective clothing	0.7
Electrical appliances with hazardous components	0.3
Fluorescent tubes and other waste containing mercury	0.015
Other batteries and accumulators	0.093
Spray cans with hazardous substances	0.51
Adhesive and sealant waste with hazardous substances	0.051
Paint and varnish waste containing organic solvents or other hazardous substances	0.05
Other solvents and solvent mixtures	0.011
Packaging with harmful contaminants	0.32

As of 31.12., in t	2023
Total non-hazardous waste	2,100.91
Fines Concrete	981.56
Reinforced concrete / concrete unreinforced	934.26
Waste for pre-treatment (GewAbfV)	0
Municipal Waste S2 / Waste for Recycling 3m ³ Empty Container	52.11
Waste wood A I	1.31
Waste wood A II	20.31
Waste wood A III	5.13
Cardboard	18.38
Strapping (plastic)	9.17
Mixed paper	0.96
Mixed scrap (heavy)	17.19
Mixed scrap light	34.87
Casting / Melting Iron	3.6
Rubbish	2,28
Synthetics	11.57
Plastics EBS-capable	0
Cu cable	2.16
V2A waste	0
Monitor, Screens	0.402
Concrete contaminated with plastic (QA test)	0
Aluminium	0.667
Iron filings and turnings	0
Refrigerators	0
mixed construction and demolition waste	4.73
Fluorescent tubes and other waste containing mercury	0
Adhesive and sealing material, type A quality	0

Polystyrene	0
Waste for recycling	0.255

The process for collecting and monitoring waste-related data at HAURATON is carried out through the creation and evaluation of manual documents such as e.g. Takeover certificates. In general, such documents are prepared for all disposals. These are then evaluated once a quarter.

GRI 306-4: Waste diverted from disposal

2055 tonnes, or 97.02% of the waste generated at HAURATON, was recycled in the year under review, with only less than 0.6% of this being hazardous waste.

Recycling is divided into processing for reuse and material recycling (recycling). Of the hazardous waste, 5.6% was processed for reuse, the remaining 94.4% was recycled. In the area of non-hazardous waste, about 5% was spent on processing for reuse and 95% on recycling. The high recycling value is based on the fact that all concrete waste (reclaimed concrete / residual concrete) is recycled (see [GRI 301-2: Recycled raw materials used](#)).

As of 31.12., in t	2023
Total volume of diverted waste	2.055
Of which hazardous waste	11.8
(i) Preparation for re-use	0.66
ii) Recycling	11.14
(iii) Other recovery processes	0
Of which non-hazardous waste	2.043.2
(i) Preparation for re-use	98.67
ii) Recycling	1,944.53
(iii) Other recovery processes	0

GRI 306-5: Waste forwarded for disposal

Waste that cannot be recycled is thermally recycled or landfilled. In 2023, 58.19 tonnes of this waste were generated (equivalent to 2.8% of the total waste), mainly non-hazardous waste. 96% of the non-hazardous waste sent for disposal was incinerated with energy recovery (thermal recycling), the remaining part was landfilled.

Almost 64% of the hazardous fractions are thermally recycled, while the remaining part is sent to landfill.

As of 31.12., in t	2023
Total waste forwarded	58.19
Of which hazardous waste	0.47
i) Incineration with energy recovery	0.3
ii) Combustion without energy recovery	0
iii) Landfilling	0.17
(iv) Other disposal methods	
Of which non-hazardous waste	57.72
i) Incineration with energy recovery	55.44
ii) Combustion without energy recovery	0
iii) Landfilling	2.28
(iv) Other disposal methods	0

In the case of waste fractions for which no reliable information and quantities regarding recycling and disposal methods were available from our disposal companies in the reporting period, we attributed the total quantities generated to landfill. By assigning ourselves to the "worst" disposal category, we calculate ourselves worse in order to obtain the highest possible security of the data.

GRI 400: Social

GRI 401: Employment

GRI 103-3: Management Approach

As a family-run industrial company, it is important to us to offer our employees space for personal and professional development as well as above-average working conditions. This is achieved, among other things, through demanding training and further education, fair pay and flexible working hours. We supplement these efforts with additional voluntary social benefits. These include, for example, fair employment contracts and the promotion of the compatibility of family and career. From our perspective, this forms the foundation for trusting collaboration.

The physical and mental health of the workforce is also of great importance to HAURATON, and the company supports their employees through individual health promotion offers. The activities in the area of human resources and occupational health management (BGM) are geared to the wishes and needs of the workforce and are constantly being expanded.

Another important pillar of the employment strategy is long-term planning security: 96% of our employees at the two German sites have permanent contracts. The working hours of employees are recorded in working time accounts and can be flexibly arranged within the framework of the legal regulations. The compatibility of family and career has always been of great importance to us.

A developed competence model provides orientation for HAURATON employees, promotes a feedback culture for targeted personnel development and enables transparent talent management. This, in turn, enables the company to systematically develop its employees and fill vacancies from within its own ranks. If positions cannot be filled internally, the focus is on recruiting qualified employees.

GRI 401-1: Newly hired employees and employee turnover

a) New employees

In recent years, we have experienced consistent growth, which manifests itself in a steady increase in the number of employees. In addition to taking on our trainees and students, we have continuously hired new employees in recent years. By the end of 2023, we had a total of 20 new employees at our sites in Rastatt and Ötigheim.

As of 31.12.	2023
New hires, total	20
By Age Group	
Under 30 years	9
30 to 49 years	8
50 years & older	3
By gender	
Women	10
Men	10
Rate of new hires¹ [%]	7.38 %
By Age Group	
Under 30 years	20 %
30 to 49 years	6.02 %
50 years & older	3.23 %
By gender	
Women	10.87 %
Men	5.59 %

¹ rate of new employees = total number of new employees hired / number of final employees in the reporting year.

When recording newly hired employees, both the origin of the employee and the place of work / place of work play a subordinate role for HAURATON. Due to the regional proximity of the two business premises covered and the possibility of changing the place of work between the two locations in Germany, the region of the workplace is not recorded. Since the origin of the employee also allows hardly any conclusions to be drawn about the quality of the work performed, this information is also not taken into account here.

b) Employee turnover

Employee turnover results almost exclusively from employees moving to other employers. In the year under review, this was represented by low double-digit numbers of people. This figure also includes retirements. Fluctuation accounted for around 4% of the total number of employees in the year under review.

We see this as an indicator of our attractiveness as an employer and as confirmation of the effectiveness of our personnel policy.





As of 31.12.	2023
Total turnover rate¹	4.06 %
By Age Group	
Under 30 years	8.89 %
30 to 49 years	3.01 %
50 years & older	3.23 %
By gender	
Women	1.09 %
Men	5.59 %
Total departures	11
By Age Group	
Under 30 years	4
30 to 49 years	4
50 years & older	3
By gender	
Women	1
Men	10

¹Fluctuation rate = number of departures in the year under review / number of final employees in the year under review.

This information also does not include the region of the workplace or the origin of the employee, as this information does not provide any added value for the report and our evaluations (see GRI 401-1 a)).

GRI 401-2: Company benefits offered only to full-time employees, but not to temporary or part-time employees

We are a family-owned company that strives to treat their employees as an integral part of the corporate family. In addition to fair remuneration and the legally prescribed benefits, our employees benefit from various corporate benefits. Since this list of attractive additional and social benefits is now comprehensive, we present only a few selected examples here:

- 
Additional financial benefits such as Christmas bonus or holiday pay
- 
Subsidies for company catering
- 
Business Bike (Bike Leasing)
- 
Various offers from the BGM

It should be noted that all additional benefits are generally available to all employees, regardless of their type of employment (full-time or part-time, fixed-term or permanent). Benefits such as life insurance, medical care, disability and invalidity insurance or parental leave are generally available to all employees. The additional service in the form of a share participation is omitted due to the legal form of a GmbH & Co. KG and can therefore not be offered. An additional benefit for all employees who own a company car is accident insurance, which covers those colleagues in the event of such an accident.

It should be noted that the equal pay or equal treatment claim of temporary workers under the Temporary Employment Act (AÜG) is directed exclusively against their own employer, i.e. the temporary employment companies. Therefore, the additional company benefits do not apply to our temporary workers in principle. Nevertheless, we always fulfil our obligations to provide information to temporary workers and temporary employment agencies.

GRI 401-3: Parental leave

HAURATON attach great importance to the compatibility of work and family. Therefore, all our employees are entitled to parental leave.

In the 2023 reporting year, a total of 9 employees took parental leave, 5 of whom were male and 4 female. The following table shows the total number of employees who took parental leave.

As of 31.12.	2023
Employees on parental leave, total	9
By gender	
Women	4
Men	5

Return from parental leave

The following table shows the number of employees who returned to work within the reporting period (2023) after the end of parental leave.

As of 31.12.	2023
Employees returning after parental leave, total	6
By gender	
Women	1
Men	5
Return rate¹	100 %
By gender	
Women	100 %

Men	100 %
-----	-------

¹ Return rate = total number of employees who returned to work after parental leave / total number of employees whose return to work after parental leave was agreed.

Staying after parental leave

The total number of employees who returned from parental leave in the previous year of the reporting year and were still employed one year later is shown in the table below. The positive retention rate of 100% should be emphasised here.

As of 31.12.	2023
Returned employees who are still employed twelve months after the end of parental leave, total	3
By gender	
Women	3
Men	0
Retention rate¹	100 %
By gender	
Women	100 %
Men	100 %

¹ retention rate = total number of employees who were still employed twelve months after returning to work after parental leave / total number of employees who returned to work after parental leave in previous reporting periods.

GRI 402: Employee-employer relationship

GRI 402-1: Minimum notification period for operational changes

At HAURATON, the employees are represented by the works council. In the event of significant operational changes (such as restrictions, closures, relocation of operations or significant parts of operations, mergers or divisions of operations, fundamental changes in work organisation, purpose of operations, facilities or the introduction of fundamentally new working methods or manufacturing processes), the employer is informed in good time and comprehensively. This enables the works council to exercise its rights to advise and, if necessary, represent interests. In addition, further rights (such as the conclusion of works agreements, reconciliation of interests, social plan or similar regulations) are also conscientiously taken into account. Changes will only be implemented after this participation procedure has been properly carried out and taking into account the agreements made with the works council.

HAURATON do not have a fixed notification period in the form of days or weeks, not even through an agreement made during collective bargaining.

GRI 403: Safety and health at work

GRI 103-3: Management Approach

HAURATON attach great importance to creating a safe and healthy working environment. Both the physical and mental health and safety of employees are of great importance to HAURATON. It is crucial that employees are in good physical and mental health in order to reach their full potential.

Particular attention is paid to fully meeting the legal requirements and the requirements of the accident insurance institutions (employers' liability insurance associations) in the area of occupational health and safety. To this end, the company carries out an analysis and control of the relevant work processes in order to identify potential health and safety risks. Appropriate measures are then taken to effectively reduce hazards and ensure a safe working environment for all employees. Social responsibility is also assumed by implementing preventive measures to promote the ability to work. This is intended to pursue the goals of reducing sick leave and increasing job satisfaction. Our employee benefits also include various offers that have a positive effect on the health of our employees.

The topic of health is also becoming increasingly important in our HR strategy. On the one hand, this results from the increase in sick leave, a trend observed throughout Germany. On the other hand, changes in working conditions, such as an increasing workload or increasing time pressure, lead to new challenges for our employees.

The company is aware of its responsibility and duty of care towards its employees and therefore consistently relies on the systematic implementation of occupational health and safety measures. The company's managers are responsible for compliance with internal and legal occupational safety standards. Safety officers actively support them in the implementation of measures to prevent accidents at work and occupational diseases. External service providers were commissioned to provide safety-related and occupational health care. The overall responsibility for safety and health at work lies with the occupational safety specialist (safety officer).

In addition, HAURATON provide company first aiders who can be visited or called in as the first point of contact in the event of accidents at work. Currently, HAURATON has 19 first aiders in Rastatt and 27 in Ötigheim. According to the DGUV, it is our duty to train these first aiders every two years, with such further training comprising at least nine teaching units each.

GRI 403-1: Management System for Safety and Health at Work

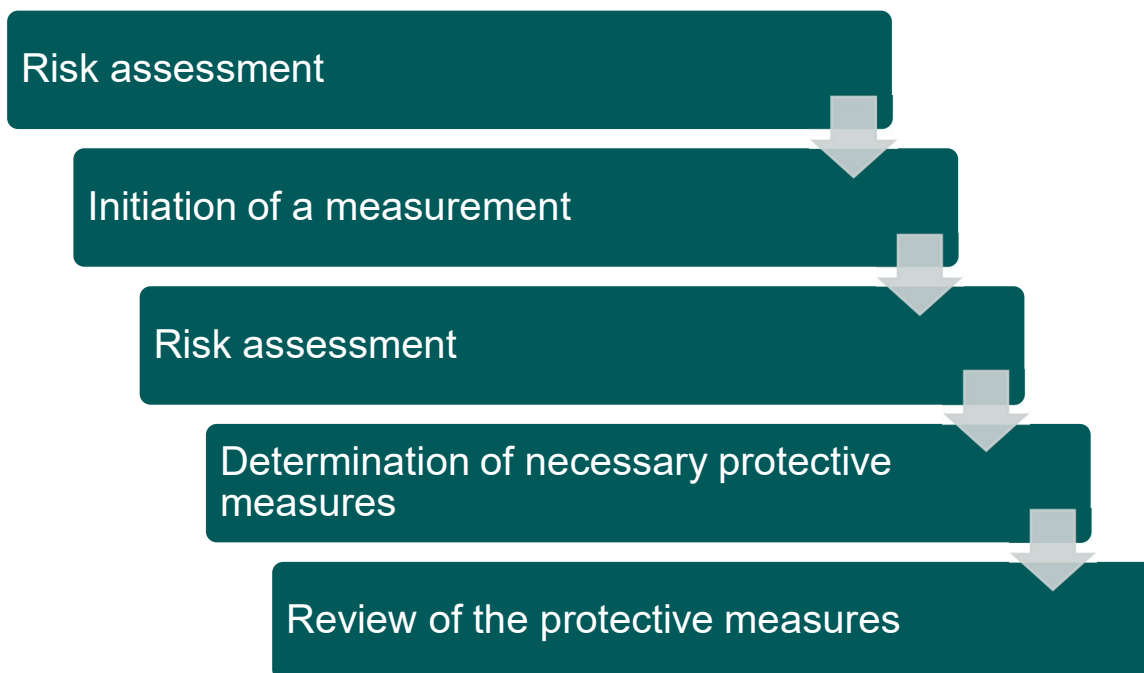
HAURATON do not have a certified management system for occupational health and safety at work. However, the topic of occupational health and safety is integrated into the company's internal IT-

supported process management system and is supervised by the safety specialist, who reports directly to the management. This is supported by security officers and external service providers.

The occupational health and safety system is analogous to the legal provisions and guidelines applicable in Germany and applies to the entire HAURATON GmbH & Co. KG.

GRI 403-2: Hazard identification, risk assessment and investigation of incidents

The hazard identification and risk assessment of HAURATON's work processes is carried out in accordance with legal requirements on the basis of risk analyses. As part of these analyses, the hazards and stresses of employees in the workplace are systematically determined, the associated risks are assessed and protective measures are derived. These measures can be technical, organisational or personal. Operating instructions are drawn up on the basis of the risk analyses, which are also trained separately for the employees. The exact procedure within the framework of the risk analyses is described below:



Risk assessment: In this step, the systematic determination of hazards and stresses on employees depending on the workplace is carried out. Hazard factors can be:

- Mechanical hazards
- Electrical hazards
- Hazardous goods
- Thermal hazards
- Hazards from physical agents
- Hazards from working environment conditions / workplace design
- Physical stress hazards

- Psychological factors
- Organisation

Possible triggers for the identification of hazards are, for example:

- New construction or conversion of operating facilities and equipment,
- Procurement or conversion of technical work equipment, e.g. tools, machines
- Procurement of new agents or modifications to them
- Changes in the workplace or workflow
- Accidents at work, near accidents or critical situations,
- Suspicion of occupational diseases or work-related causation of illnesses,
- Modification of the regulations

The employees and the division managers for their area are involved in determining the hazards.

Initiation of a measurement: If the hazard assessment shows that a measurement is necessary, this will be arranged by the occupational safety specialist in the next step. The measurements include, for example: Noise level measurements or workplace concentration measurements (hazardous substances).

Risk assessment: As part of the assessment, the risk of the hazards and stresses identified is then determined. If results from measurements are available, they are also taken into account.

Determination of necessary protective measures: From the assessment in the course of the previous step, the protective measures are then determined in the following order with information on the timing of implementation:

1. Substitution - Eliminate / Replace Source of Danger
2. Technical measures
3. Organisational measures
4. Use of personal protective equipment,
5. Behavioral Safety Measures / Personal Instruction

Review of the protective measures: During a joint appointment between the division or team leader, if necessary the company doctor, occupational safety specialist and employees, the protective measures are checked for effectiveness on site.

If the safeguard measures are not considered effective, the previous step of determining the necessary protective measures will be repeated. Alternative protective measures are implemented, which are then re-examined for their effectiveness.

However, if the protective measures are effective, it is necessary to check whether a new operating instruction or an amendment to an existing operating instruction is necessary. In these cases, the last step is to draw up an operating instruction or to adapt an existing operating instruction based on the newly gained knowledge and to instruct the employees. If there are no changes to the workplace, the complete risk assessment will be reviewed after two years at the latest.

Regular instructions are given to employees about their rights and obligations in the area of occupational safety. These training courses serve to increase their sensitivity so that they can react appropriately in challenging work situations. This includes potential hazards such as fires, medical emergencies, as well as everyday work-related issues. In addition, routine inspections are carried out during which the occupational safety specialist, the company doctor and, if necessary, the works council jointly identify sources of danger.

All accidents at work are reported internally and analysed by the occupational safety specialist in order to take measures to prevent further accidents if necessary. If it is a reportable incident, it is also forwarded to the responsible employers' liability insurance association. The events are kept in statistics and evaluated regularly. Depending on the result of this evaluation, this in turn can result in the implementation of a risk assessment.

GRI 403-3: Occupational health services

All HAURATON employees can seek advice on health protection, health promotion or preventive measures from the company doctor appointed in accordance with the legal requirements.

Depending on the risk assessment of the work activities, different preventive health measures are taken. For example, occupational health check-ups are carried out. A distinction is made here between compulsory preventive care, offer provision and desired preventive care. The company doctor and the external partners pay attention to the areas of noise pollution, welding fumes exposure, fall hazards as well as driving and steering activities, among other things.

GRI 403-4: Employee participation, consultation and communication on occupational safety and health

All employees of HAURATON are represented by an occupational health and safety committee consisting of at least the following participants: the employer or one of his representatives, members of the works council, company doctor, occupational safety specialist and safety officer. The Occupational Health and Safety Committee discusses all topics relevant to occupational health and safety. In particular, this includes the occurrence of accidents, findings from an occupational health

point of view, admissions and instructions, new work equipment, prevention, health action days, etc. The committee meets at least quarterly, an inspection with all participants takes place once a year.

In addition, all employees are involved in the safety-relevant processes. These include, for example, the risk assessment of workplaces, accident investigation, the selection of personal protective equipment or as part of workplace inspections.

All employees have access to the relevant processes and documents on the topics of safety and health at work via an IT-supported process management system. This also provides information about innovations or changes to existing processes and documents. In addition, information is published via the intranet or the screens in the entrance areas.

GRI 403-5: Employee training on occupational safety and health

All HAURATON employees receive regular safety instructions. In addition, employees who are subject to special risks due to their work receive additional job-specific instructions. In the event of changes in the area of responsibility, the introduction of new work equipment or a new technology, the employees are also instructed accordingly before starting work.

New employees are generally instructed in all safety-related aspects relevant to their workplace as part of their induction.

Temporary workers are treated like employees and basically go through the same training and instructions.

In addition, e-learning courses on the subject of health are offered. For example, all HAURATON employees have the opportunity to take part in the course "Fit at Work - Healthy and Mindful Work". This almost one-hour course covers, among other things, the recognition of physical and mental stress in the workplace, the effective organisation of breaks and time-outs or mindful action in everyday working life.

GRI 403-6: Promotion of employee health

As part of our commitment to sustainability, HAURATON place a special focus on promoting employee health. Through targeted measures in occupational health management, we create a working environment that sustainably supports the physical and mental well-being of our employees. In doing so, we rely on preventive approaches to identify and minimise health risks at an early stage.

Our comprehensive initiatives include regular health checks, ergonomic workplace design and fitness programs. We encourage our employees to lead a balanced lifestyle and promote work-life balance

through flexible working time models. In addition, we raise awareness of health-promoting behaviours and offer training on stress management and mental health.

Specific measures offered in the 2023 reporting year included the following:

CHM measure	Content
Skin screening	<ul style="list-style-type: none"> - Early detection examination for skin cancer - Medical examination with the help of a reflected light microscope - Examination of skin irregularities - Evaluation and findings after the examination
Mesana Health Check	<ul style="list-style-type: none"> - Measurement of various health parameters by wearing a sensor for 48 hours - Analysis of the areas of sleep, stress, activity and heart health - Summary of results in a personal health report - Clarification of open questions with a health expert
Stress Prevention	<ul style="list-style-type: none"> - Training by external service provider - Expanding knowledge of professional and personal stress management - Expanding the possibilities for stress management - Discussion of concrete behaviours and coping strategies
BIA measurement (Bioelectrical Impedance Analysis)	<ul style="list-style-type: none"> - Precise recording of the distribution of muscles, fat and water in the body via electrodes on the back of the hand and foot / via a special body scale - Individual assessment of the measurement results by experts - Derivation of individually tailored recommendations for action for the targeted improvement of values
Colorectal cancer screening	
Flu vaccination	

GRI 403-7: Prevention and mitigation of impacts directly related to business relationships

HAURATON attach great importance to the safety and health of its business partners. For example, contractors who carry out work on the factory premises receive a safety briefing in the form of occupational health and safety regulations and commit themselves to strict compliance with these requirements. In addition, suppliers commit themselves to ensuring occupational safety and health-promoting working conditions both in their own company and in their supply chain as part of a code of conduct.

In the area of customer orientation, HAURATON make sure that all products are safe both during installation and during their use. The assembly of our products should be made as easy as possible and in some cases even possible without special tools. An innovative example of this is the "SIDE-

LOCK" locking system, which allows easy installation and quick revision of the gratings of our channels. HAURATON also offer installation aids for the installation of large and heavy channels from the heavy-duty sector, which are intended to reduce the risk of injury by making installation easier.

GRI 403-8: Employees covered by an occupational health and safety management system

We do not have a certified management system for occupational health and safety in place. Our occupational health and safety system is analogous to the legal provisions and guidelines applicable in Germany and applies to the entire HAURATON GmbH & Co. KG.

In the reporting period, 100% of our workforce was covered by our occupational health and safety management system. This includes all full-time and part-time employees, temporary employees and employees in temporary and temporary work. Our system ensures that all employees receive regular training on safety-related topics and have access to occupational health services. We are committed to continuously conducting risk assessments and taking preventive measures to promote the safety and well-being of our employees.

GRI 403-9: Work-related injuries

There are potential risks of injury at the operational sites, especially related to improper handling of tools and machinery, which can lead to significant injuries. To identify risks, risk assessments are regularly carried out at all workplaces. HAURATON consistently promote the design of safe workplaces – e.g. by modernising plants, optimising processes and substituting hazardous substances. Defined processes for occupational safety and health ensure that all measures are effective and, if necessary, corrective measures can be initiated.

In 2023, we registered five reportable accidents at work that resulted in downtime of more than two working days. Of the reportable accidents at work, one was a commuting accident that took place outside our company and is therefore not directly attributable to our sphere of influence. In addition, there were no deaths due to work-related injuries.

The rate of documentable work-related injuries, based on 256 full-time employee equivalents (cut-off date: 31.12.2023), is thus approx. 2.37 accidents (based on 200,000 hours worked).

As of 31.12.	2023
Accidents at work must be reported	5
Of which commuting accidents	1
Non-reportable accidents at work (total)	5
Of which near misses	1

In addition, the type of injuries and the severity of the accidents are aggregated and analysed centrally. This makes it possible to evaluate accidents at work according to the frequency of injuries and the parts of the body affected (see Figures 25 and 26).

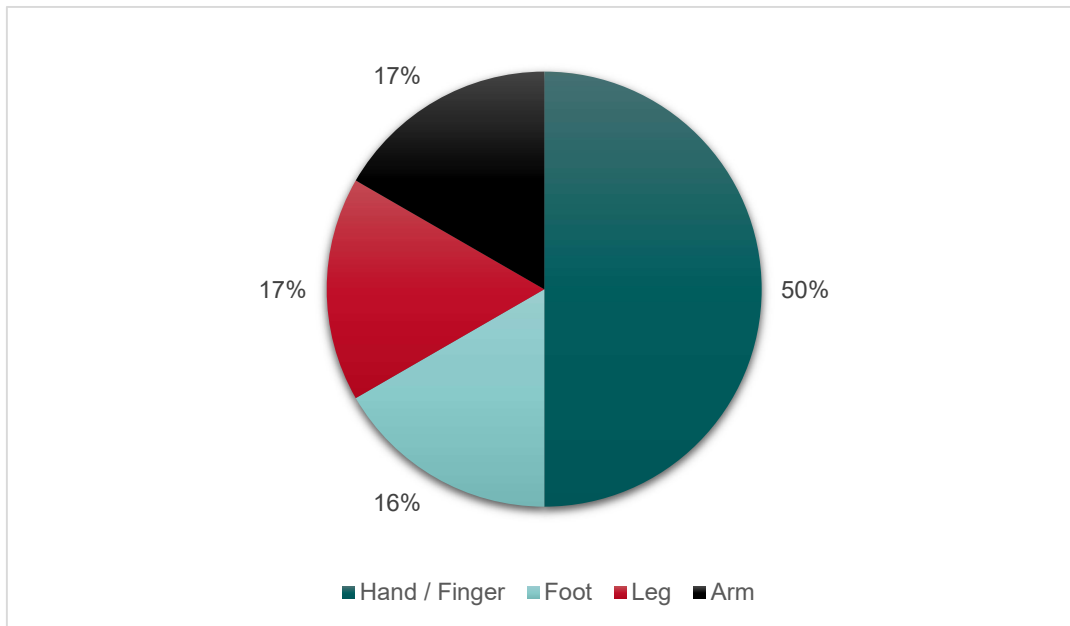


Illustration 25: Parts of the body affected by an injury³

³ We had no cases of injuries to the upper body or head/eyes in the 2023 reporting year. Therefore, these parts of the body are not listed in the figure.

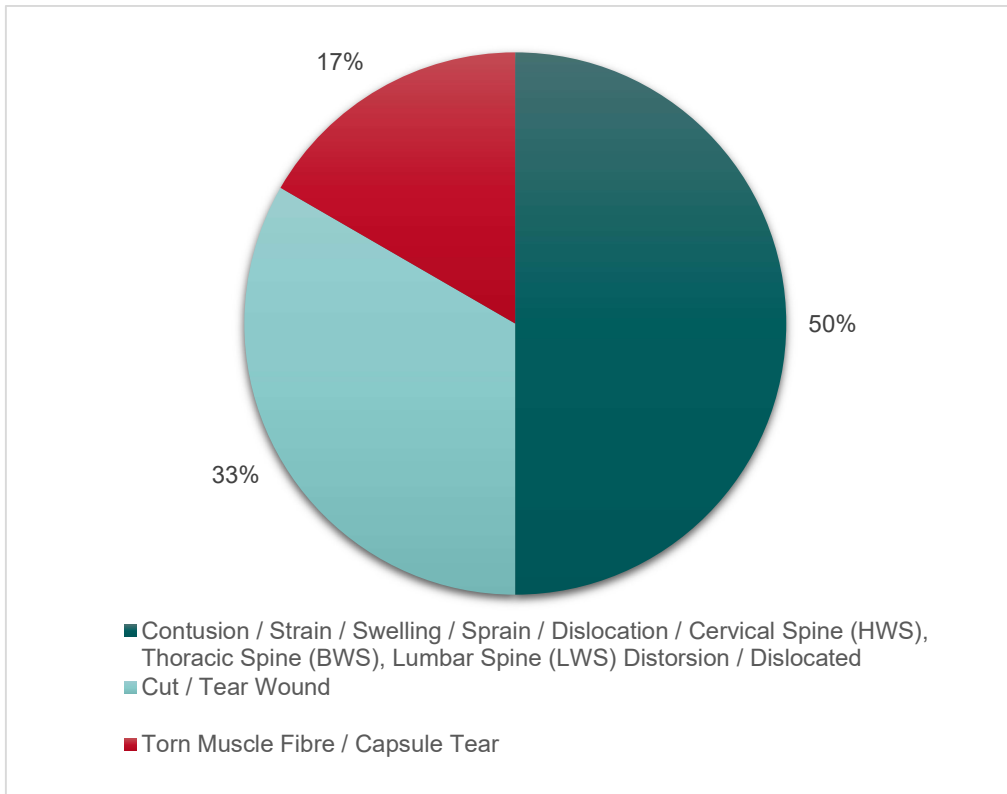


Illustration 26: Types of injuries⁴

It is important to emphasise that so far only work-related injuries of our own employees are recorded. No employees are excluded from the company's own employees in this statement.

Temporary workers have not yet been included in the statistics. The background to this is that the process in the event of accidents involving temporary personnel at work is in the hands of the agency. However, since the accidents of this group of people should also be included in the risk assessment resulting from the evaluation of the accident statistics, we are planning to record these figures in the future. Implementation for this is planned for May or June 2024.

GRI 403-10: Work-related illnesses

There were no reported and no confirmed cases of occupational diseases in the 2023 reporting year.

Until now, HAURATON did not have a reporting system for occupational diseases. However, work-related illnesses have also been recorded in the statistics for work-related accidents since April 2024 in order to be able to carry out a joint evaluation.

⁴ Types of injuries such as contusions, bone fractures, foreign bodies, burns or lacerations were not recorded in the 2023 reporting year. Therefore, these types are not listed in the figure.

Work-related hazards that pose a risk of illness (as well as the hazards for work-related accidents) are identified in the context of regular risk assessments of production plants and machines. For more information on hazard identification and risk assessment, see [GRI 403-2: Hazard identification, risk assessment and investigation of incidents](#).

GRI 404: Education and Training

GRI 103-3: Management Approach

Well-trained and highly motivated employees play a crucial role in the success of companies, especially in sales-driven companies like HAURATON. Therefore, the company maintains close relationships with its employees and actively invests in their qualification. This is the only way to retain competent and motivated workers in the long term.

To promote the training and further education of employees, a "Personnel Development" department was formed from the previous HR department in 2023. Among other things, this department deals with the availability and partly independent implementation of various seminars on subject-specific, methodological, social and personal skills, which are offered to all HAURATON employees. These are carried out by both internal professionals and external speakers and are based on the needs of the company to ensure effective employee development. This is also intended to promote the talents and abilities of each individual.

The range of continuing education courses is continuously improved and expanded in order to meet changing requirements. Most recently, a new e-learning platform was also introduced that enables remote training.

In addition, the company is intensively involved in the successful recruiting of qualified employees. In order to be successful in the future, HAURATON not only rely on recruiting skilled workers, but also attach great importance to the development of its existing employees. A main focus is placed on the promotion of young talent. The focus of in-house training is on attracting and retaining qualified junior staff through training, dual studies and trainee programmes. The aim is to achieve a one hundred percent takeover of the junior staff. The company trains young people in various apprenticeships and dual study programs, where they are allowed to take on responsible tasks from the very beginning and receive comprehensive support. Furthermore, the company offers trainee programs for aspiring managers, internships for pupils and students, as well as projects and theses for students. Young people also have the opportunity to get to know the company on project days such as "Girls' Day" or "Boys' Day" and to gain insights into the various professions at HAURATON.

In order to enable new team members to get started successfully, future employees receive relevant information about the company and their start at HAURATON before their first day of work. From the actual start of work, they receive an individual induction plan and benefit from the support of experienced colleagues. The aim is to promote in-house training, especially with regard to the individual strengthening and development of employees and managers.

As part of its human resources strategy, HAURATON prefer to fill newly created positions with internal employees who have been prepared for this through targeted training and further education measures. The support of individual career paths based on the annual employee reviews as well as careful succession planning play a decisive role in this.

GRI 404-2: Programmes to improve employees' skills and provide transitional assistance

Programmes and measures

Activities and measures to improve the skills of HAURATON's employees are very individual. Currently, the further training measures per employee are not yet recorded. However, in the future, personal development plans will be drawn up with employees who will play an essential role in improving the skills of our workforce. A special focus will initially be placed on the further development of junior managers.

Our system for e-learning currently contains a total of 139 courses that can be carried out by the employees. These e-learning courses consist of training courses on the following topics:

- Agile Skills
- Leadership
- Health
- IT-Security
- Communication
- Methods
- Microlearning
- Product Information
- Soft Skills
- Language skills
- Train the Trainer
- Sales
- Other

Below are some examples of e-learning courses:

Subject area	E-Learning	Contents
Agile Skills	Design Thinking in practice	- Get to know possible applications for Design Thinking - Creating the conditions for Design Thinking

		<ul style="list-style-type: none"> - Understanding the Design Thinking Process - Become an instant expert in the "problem room" and understand user needs - Implement the process of finding a solution - Use prototyping and persona concepts
	Developing an agile mindset	<ul style="list-style-type: none"> - What is a mindset? - Difference between "fixed mindset" and "growth mindset" - Understand what an agile mindset means and what effects it has - Know the values that make up an agile mindset - Learning how to develop an agile mindset
Methods	Creativity Techniques (Method Kit)	<ul style="list-style-type: none"> - Different creativity methods for brainstorming - Framework conditions for the implementation of creative methods - Sensible use of certain techniques in certain situations
	The basics of the OKR method	<ul style="list-style-type: none"> - Recognize the advantages of the OKR method for yourself, your own team and the entire company - Formulate, communicate and pursue good objectives - Formulate key results to make objectives measurable and traceable - Track work with OKRs using an OKR cycle
Soft Skills	Give feedback among colleagues	<ul style="list-style-type: none"> - Be able to give constructive feedback - Learning to accept feedback from colleagues - Get to know feedback rules for the giver and taker - Know and be able to apply peer feedback - Be able to ask for and implement personal feedback
	Time management	<ul style="list-style-type: none"> - Know what you need time for - Be able to use methods to work more effectively - Being able to use the Pomodoro Method - Apply batching - Being able to work with time-boxing - Be able to distinguish between important and unimportant things

Transitional aid

According to individual wishes, HAURATON offer their employees the option of partial retirement. This is intended to enable a gradual career exit due to retirement among the workforce.

GRI 404-3: Percentage of employees who receive a regular assessment of their performance and professional development

As of 31.12.	2023
Proportion of employees with regular performance and development reviews [%]	92.25 %
By gender	
Women	98.91 %
Men	88.83 %

In the course of performance management at HAURATON, so-called skills play a decisive role. Skills stand for competencies that an employee should bring to the table and can develop for their job. For the requirement of a position, certain skills are worked out and provided with a minimum degree of fulfilment. At least one annual assessment of the skills is carried out by the respective supervisor, taking into account the relevant requirements for a position.

This procedure described in the course of assessing the performance and professional development of our employees is carried out for all employees except managers. For this reason, 92.25% of all employees receive a regular assessment of their skills.

In addition, an appraisal interview is held with the majority of HAURATON's employees at least once a year. The fundamental decision on the implementation and the frequency of these interviews is decided individually by the managers. In this context, employees receive an assessment of their performance and professional development, among other things. In addition to the assessment of employee performance, individual development opportunities for the professional future are also identified. Such regular feedback meetings as well as the evaluation of the performance of HAURATON employees provide the basis for an appropriate differentiation of individual performance and a targeted development of all employees of the company.

GRI 406: Non-discrimination

GRI 103-3: Management Approach

The importance of diversity and equal treatment of all genders is a central topic in the public debate today. A growing number of people, companies and institutions are taking a clear stand and are committed to equal rights and equal treatment for all. HAURATON is also actively committed to diversity. The vibrant corporate culture is shaped by employees from numerous nations who speak different languages and belong to different religions. The diversity of each individual makes a significant contribution to making HAURATON what it is.

The company strictly ensures that it complies with the obligations for employers under the General Equal Treatment Act (AGG).

GRI 406-1: Incidents of discrimination and remedial measures taken

In the reporting period, there were no known cases of discrimination within the company. For this reason, no remedial measures had to be taken.

GRI 418: Protection of customer data

GRI 103-3: Management Approach

To ensure that our day-to-day business processes can function smoothly, the efficient use of IT systems is crucial. These systems play an essential role in the storage and processing of data and information. In addition, IT systems are indispensable for personnel management and the problem-free execution of internal administrative processes. Responsible and legally compliant handling of sensitive data is a cornerstone of our business activities. This applies not only to the privacy of personal information, but also to the security of our trade secrets.

The protection of personal data of our customers and employees as well as compliance with national, European and international data protection regulations are of fundamental importance to us. Our actions are aimed at always processing personal data in accordance with the interests of individuals and after careful assessment of all data protection risks. Our security standards are primarily aimed at preventing any unauthorised access.

We attach great importance to the fact that our business partners also handle such sensitive data responsibly. Compliance with the European General Data Protection Regulation (GDPR) and national data protection laws sets clear rules for companies and grants authorities certain powers in the handling of personal data.

At HAURATON, an external data protection officer provides advice, training and sensitisation in all data protection matters. In addition, they are responsible for checking the current legal requirements. The implementation of legal and internal company requirements for data protection and information security, on the other hand, is directly in the hands of the departments and is the task of the department heads.

For us, it is of central importance that we are all aware of the necessity and importance of data protection. Together with the works council and our data protection officer, we have drawn up a data protection regulation. It is presented to all employees for knowledge and signature to ensure that each individual is aware of our responsibility towards data protection.

The signing of this regulation is a sign of our shared commitment to our customers, partners and employees. It shows that we understand the importance of privacy and are committed to protecting the privacy and personal data of everyone we deal with.

GRI 418-1: Justified complaints regarding the breach of customer data protection and the loss of customer data

As of 31.12.	2023
Number of justified complaints from external parties	0
Number of complaints from supervisory authorities	0
Total number of identified data leaks, thefts, or losses of customer data	1

During the reporting period, there were no exceptional and reportable (material) complaints from external parties or regulators. Only one case was reported regarding the breach of customer data protection and the loss of customer data. This incident was reported in our office in Poland, but also indirectly affected our main location in Germany.

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Appendix

Appendix 1: GRI – Content Index

Category	Standard	Reprimand	Omission / Comment	Reason for omission	
GRI 102 General information	GRI 102-1	Organisation profile	Company portrait		
	GRI 102-2	Entities included in the organisation's sustainability reporting	Company profile, report profile		
	GRI 102-3	Reporting period, reporting frequency and contact point	Report Profile		
	GRI 102-4	Correction or restatement of information	Report Profile		
	GRI 102-5	External audit	Report Profile		
	GRI 102-6	Activities, value chain and other business relationships	Company profile, value chain		
	GRI 102-7	Employee	Employee		
	GRI 102-8	Staff who are not employees	/	Omission: Staff who are not employees (e.g. temporary workers) are not recorded in our database for employees.	Information not available / incomplete
	GRI 102-9	Management structure and composition	Governance		
	GRI 102-10	Nomination and selection of the highest governance body	Governance		
	GRI 102-11	Chairman of the highest supervisory body	Governance		
	GRI 102-12	Role of the highest governance body in overseeing the management of the impact	Coping with and managing impacts		
	GRI 102-13	Delegation of responsibility for managing impact	Coping with and managing impacts		
	GRI 102-14	Role of the highest governance body in sustainability reporting	Report Profile		
	GRI 102-15	Conflict of interest	Conflict of interest		

	GRI 102-16	Submission of critical concerns	/	Omission: Due to the sensitive nature of critical concerns, these figures and the specific content are for internal use only (unless external reporting is required by law). Significant additions or changes to the risk register are presented to the management in a timely manner and on a case-by-case basis in accordance with the requirements of the Risk Guideline.	Restrictions due to a duty of confidentiality
	GRI 102-17	Accumulated knowledge of the highest control body	Accumulated knowledge		
	GRI 102-18	Evaluation of the performance of the highest control body	/	Omission: The remuneration of the management of HAURATON are currently not tied to sustainability-related services.	Not applicable
	GRI 102-19	Remuneration	/	Omission: The remuneration of the management of HAURATON are currently not tied to sustainability-related services.	Not applicable
	GRI 102-20	Procedure for determining remuneration	/	Omission: HAURATON GmbH & Co. KG are bound by collective bargaining agreements when it comes to remuneration, i.e. they works with collective bargaining groups and pays accordingly. Classification into collective bargaining groups and differences within the collective bargaining groups is based on the competencies and skills of the individual employees and is subject to the performance concept. In accordance with the General Gender Equality Act (AGG), personal characteristics have no influence on remuneration.	Not applicable

GRI 102-21	Ratio of the total annual remuneration	Ratio of the total annual remuneration	Comment: Competitive salaries and benefits not only increase our attractiveness as an employer, they also motivate our employees and bind them to the company. In our company, remuneration is based on market analyses in the relevant environment, the value of the position and the competence and performance of an employee. We want to offer comparable remuneration structures to all employees as far as possible. We also monitor compliance with minimum standards. We do not consider the disclosures required in GRI 102-21 to be relevant for assessing the fairness of our compensation structures.
GRI 102-22	Declaration of application of the Sustainable Development Strategy	Foreword	
GRI 102-23	Declaration of Commitment on Principles and Practices	Declaration of Commitment on Principles and Practices	
GRI 102-24	Inclusion of commitments to principles and practices	Declaration of Commitment on Principles and Practices	
GRI 102-25	Procedures for Eliminating Negative Impacts	Reporting Concerns	
GRI 102-26	Procedures for seeking advice and reporting concerns	Reporting Concerns	
GRI 102-27	Compliance with laws and regulations	Compliance Management	
GRI 102-28	Membership in associations and interest groups	Stakeholder Involvement	
GRI 102-29	Approach to stakeholder involvement	Stakeholder Involvement	
GRI 102-30	Wage agreements	Wage Agreements	

GRI 103 Material Topics	GRI 103-1	Procedure for determining material topics			
	GRI 103-2	List of material topics			
	GRI 103-3	Management of material topics			
GRI 201 Economic performance	GRI 201-1	Directly generated and distributed economic value		Omission: Financial figures that include sales and results are subject to confidentiality. They will be treated confidentially in accordance with our internal rules and will not be published.	Restrictions due to a duty of confidentiality
	GRI 201-2	Financial consequences of climate change for the organisation and other risks and opportunities associated with climate change			
	GRI 201-3	Liabilities for defined benefit pension plans and other pension plans		Omission: No employee of the company receives defined benefit pension plans or other pension plans. For this reason, there are no liabilities and no data can be provided.	Not applicable
	GRI 201-4	Financial support from the public sector			
GRI 202 Market presence	GRI 202-1	Ratio of the standard entry salary broken down by gender to the local statutory minimum wage		Omission: Competitive salaries and benefits not only increase our attractiveness as an employer, they also motivate and retain our employees. In our company, remuneration is based on market analyses in the relevant environment, the value of the position and the competence and performance of an employee. We want to offer comparable remuneration structures to all employees as far as possible. In addition, the payment is aimed at collective bargaining groups, which is why there is no distinction based on gender.	Not applicable
	GRI 202-2	Proportion of senior managers recruited from the local community		Comment: All members of the management of HAURATON have their residence within a radius of 30km from the company headquarters in Rastatt.	

GRI 203 Indirect economic impacts	GRI 203-1	Infrastructure investments and subsidised services		Omission: This indicator has been omitted because the company did not make any relevant infrastructure investments during the reporting period and did not use any subsidised services that would be reportable under the GRI Standards.	Not applicable
	GRI 203-2	Significant indirect economic impact		Omission: Currently, no data is collected that provides information about potential indirect economic effects. As with the impacts covered by GRI 203-1, other impacts on stakeholders are not known.	Information not available / incomplete
GRI 204 Procurement Practices	GRI 204-1	Share of expenditure on local suppliers			
GRI 205 Anti-corruption	GRI 205-1	Permanent establishments that have been checked for corruption risks		Omission: Since HAURATON do not have any other operating facilities that are covered by this report in addition to the main administrative site in Rastatt and the production plant in Ötigheim, it is not possible to apply the information required in GRI 205-1.	Not applicable
	GRI 205-2	Communication and training on anti-corruption policies and procedures			
	GRI 205-3	Confirmed Corruption Incidents and Actions Taken		Comment: The start of comprehensive compliance management with HAURATON's whistleblowing platform did not take place until December of the 2023 reporting year. The data for confirmed corruption cases and the actions taken from them can therefore be reported in more detail in the next report.	
GRI 206 Anti-competitive conduct	GRI 206-1	Legal proceedings based on anti-competitive behaviour, cartel and monopoly formation			
GRI 207 Taxes	GRI 207-1	Tax concept		Omission: HAURATON currently have no tax concept or tax strategy. For this reason, it is not possible to report the information required under 207-1 to 207-3.	Not applicable
	GRI 207-2	Tax Governance, Control and Risk Management			

	GRI 207-3	Stakeholder involvement and management of tax concerns			
	GRI 207-4	Country-by-country reporting		Omission: Since this report only covers locations in Germany, country-by-country reporting is not to be used.	Not applicable
GRI 301 Materials	GRI 301-1	Materials used by weight or volume		Omission: Due to the size and diversity of our purchasing portfolio, comprehensive data collection of these key figures would mean a disproportionately high effort for HAURATON. For this reason, the decision was made not to report this standard and to focus reporting on topics that we consider more relevant to the organisation and for which we can provide more comprehensive data.	Data not available / incomplete
	GRI 301-2	Recycled raw materials used			
	GRI 301-3	Recycled products and their packaging materials		Omission: Due to the scope and diversity of our product portfolio and its packaging materials, comprehensive data collection of these key figures would mean a disproportionately high effort for HAURATON. For this reason, the decision was made not to report this standard and to focus reporting on topics that we consider more relevant to the organisation and for which we can provide more comprehensive data.	Data not available / incomplete
GRI 302 Energy	GRI 302-1	Energy consumption within the organisation			
	GRI 302-2	Energy consumption outside the organisation		Omission: At present, no primary data is available from the upstream and downstream value chain that provides information about energy consumption outside the organisation. We will work on this in significant parts of the value chain in order to obtain data not only selectively and to ensure appropriate data quality. By recording our Scope 3 emissions, we are already working to create extended transparency with regard to all energy consumption (inside and outside).	Information not available / incomplete

	GRI 302-3	Energy Intensity			
	GRI 302-4	Reduction of energy consumption			
	GRI 302-5	Reduction of energy requirements for products and services			
GRI 303 Water and wastewater	GRI 303-1	Water as a shared resource			
	GRI 303-2	Dealing with the effects of water recirculation			
	GRI 303-3	Water withdrawal			
	GRI 303-4	Water recirculation			
	GRI 303-5	Water consumption			
GRI 304 Biodiversity	GRI 304-1	Owned, rented and managed business sites located in or adjacent to protected areas and areas of high biodiversity value outside protected areas			
	GRI 304-2	Significant impact of activities, products and services on biodiversity			
	GRI 304-3	Protected or renatured habitats			
	GRI 304-4	Species on the International Union for Conservation of Nature (IUCN) Red List and on national listed species that habitat in areas affected by business activities			
GRI 305 Emissions	GRI 305-1	Direct THG emissions (scope 1)			
	GRI 305-2	Indirect energy improvement THG emissions (Scope 2)			
	GRI 305-3	Other indirect GHG emissions (Scope 3)			

	GRI 305-4	Intensity of greenhouse gas emissions			
	GRI 305-5	Reducing greenhouse gas emissions			
	GRI 305-6	Emissions of ozone-depleting substances			
	GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions			
GRI 306 Waste	GRI 306-1	Waste generated and significant waste-related impacts			
	GRI 306-2	Management of significant waste-related impacts			
	GRI 306-3	Accumulated waste			
	GRI 306-4	Waste diverted from disposal			
	GRI 306-5	Waste sent for disposal			
GRI 308 Environmental Assessment of Suppliers	GRI 308-1	New suppliers screened against environmental criteria		<p>Omission: HAURATON also select their suppliers from an ecological point of view. A large majority of our suppliers are based in Germany or Europe, where compliance with the high national or European ecological requirements is mandatory anyway. As a rule, however, this is not enough for us and we expect a particularly high level of ecological quality and responsibility from our suppliers as well as from the goods and services purchased through them. To this end, we are guided by recognised environmental labels, both for suppliers and for their goods.</p> <p>However, we do not currently collect data on specific supplier figures that have been verified against environmental criteria or environmental impacts.</p>	Information not available / incomplete
	GRI 308-2	Negative environmental impacts in the supply chain and measures taken			
GRI 401 Employment	GRI 401-1	New hires and employee turnover			

	GRI 401-2	Company benefits offered only to full-time employees, but not to temporary or part-time employees			
	GRI 401-3	Parental leave			
GRI 402 Employee-employer relationship	GRI 402-1	Minimum notice period for operational changes			
GRI 403 Safety and health at work	GRI 403-1	Occupational safety and health management system			
	GRI 403-2	Hazard identification, risk assessment, and incident investigation			
	GRI 403-3	Occupational Health Services			
	GRI 403-4	Employee involvement, consultation and communication on occupational safety and health			
	GRI 403-5	Employee training on occupational safety and health			
	GRI 403-6	Promoting employee health			
	GRI 403-7	Prevention and mitigation of impacts directly related to business relationships on occupational safety and health			
	GRI 403-8	Employees covered by an occupational safety and health management system			
	GRI 403-9	Work-related injuries			
	GRI 403-10	Work-related illnesses			

GRI 404 Education and training	GRI 404-1	Average number of hours of training per year and employee		Omission: We do not record the average number of hours for training and further education of our employees or cannot map them with our HR software. The effort required for this is not considered appropriate, especially since this key figure does not contain any statement about the quality or success of the measures for us.	Information not available / incomplete
	GRI 404-2	Employee skills improvement and transition assistance programmes			
	GRI 404-3	Percentage of employees who receive regular assessments of their performance and career development			
GRI 405 Diversity and Equal Opportunities	GRI 405-1	Diversity in control bodies and among employees		Comment: Information on diversity among employees can be found in the key figure table in the "Employees" section.	
	GRI 405-2	Ratio of women's basic salary and remuneration to men's basic salary and remuneration		Omission: Our remuneration systems and processes do not differentiate between women and men. The basic salaries in our company are linked to the job descriptions and there are no gender differences due to the collective bargaining agreement. Variable salary components that we pay as part of our performance-based compensation are based on agreed and achieved goals.	Not applicable
GRI 406 Non-discrimination	GRI 406-1	Incidents of discrimination and remedial measures taken			
GRI 407 Freedom of association and collective bargaining	GRI 407-1	Establishments and suppliers where the right to freedom of association and collective bargaining may be threatened		Omission: Since the majority of our suppliers are based in Europe, we rely on our partners to comply with the applicable regulatory requirements in their respective countries. In this regard, we have a strict zero-tolerance policy. We will immediately stop working with suppliers who are suspected of violating legal and international standards. We carry out a risk assessment of suppliers as required. So far, however, we are not aware of any such cases.	Not applicable

GRI 408 Child Labour	GRI 408-1	Facilities and suppliers at significant risk of incidents of child labour		Omission: Since the majority of our suppliers are based in Europe, we rely on our partners to comply with the applicable regulatory requirements in their respective countries. In this regard, we have a strict zero-tolerance policy. We will immediately stop working with suppliers who are suspected of violating legal and international standards. We carry out a risk assessment of suppliers as required. So far, however, we are not aware of any such cases.	Not applicable
GRI 409 Forced or compulsory labour	GRI 409-1	Facilities and suppliers with a significant risk of incidents of forced or compulsory labour		Omission: Since the majority of our suppliers are based in Europe, we rely on our partners to comply with the applicable regulatory requirements in their respective countries. In this regard, we have a strict zero-tolerance policy. We will immediately stop working with suppliers who are suspected of violating legal and international standards. We carry out a risk assessment of suppliers as required. So far, however, we are not aware of any such cases.	Not applicable
GRI 410 Safety Practices	GRI 410-1	Security personnel trained in human rights policies and procedures		Omission: HAURATON do not employ security personnel who are responsible for the observance of human rights. Due to the locality of our suppliers, we assume that our partners comply with applicable regulations in their respective countries.	Not applicable
GRI 411 Rights of indigenous peoples	GRI 411-1	Incidents in which the rights of indigenous peoples were violated		Comment: For the reporting period, we are not aware of any proven violations of the rights of indigenous peoples in or through production facilities or by our suppliers.	Not applicable
GRI 413 Local Communities	GRI 413-1	Operations with local community involvement, impact assessments and support programmes		Omission: During the reporting period, there were no business premises with a particular negative impact on local communities. Accordingly, no significant programs for their involvement or promotion were carried out.	Not applicable
	GRI 413-2	Business activities with significant or potential negative impacts on local communities			Not applicable
GRI 414 Social Evaluation of Suppliers	GRI 414-1	New suppliers screened against social criteria		Omission: Due to the importance of such an assessment of our suppliers, we have decided to include such processes in our supplier qualification and selection. However, the audits required for this will not	Information not available / incomplete

	GRI 414-2	Negative social impacts in the supply chain and measures taken		be carried out until the start in 2024. For this reason, no data is yet available.	
GRI 415 Political influence	GRI 415-1	Party donations		Omission / Commentary: In the reporting period, no financial or non-cash contributions were made to political parties or similar institutions. In general, we do not donate to parties.	Not applicable
GRI 416 Customer health and safety	GRI 416-1	Assess the health and safety impact of different categories of products and services		Omission: During the reporting period, there was no need to check HAURATON's products and services for health and safety.	Not applicable
	GRI 416-2	Violations related to the impact of products and services on health and safety		Omission: There were no incidents of non-compliance with regulations regarding the impact of products or services on the health and safety of customers during the reporting period.	
GRI 417 Marketing and labeling	GRI 417-1	Requirements for product and service information and labeling		Omission: Apart from requirements imposed by norms and standards, HAURATON currently have no specific regulations or procedures in place with regard to product and service information and labeling.	Not applicable
	GRI 417-2	Violations related to product and service information and labeling		Omission: There were no violations related to product and service information and labeling during the reporting period.	Not applicable
	GRI 417-3	Violations related to marketing and communication		Omission: No violations of regulations and/or voluntary codes of conduct related to marketing and communication were found during the reporting period	Not applicable
GRI 418 Protection of customer data	GRI 418-1	Justified complaints regarding customer data breach and loss of customer data			

Annex 2: Report of the independent auditor

HAURATON GmbH & Co. KG, Rastatt

Report of the independent auditor on a business audit to obtain limited assurance on selected key figures of the Sustainability Report

To HAURATON GmbH & Co. KG, Rastatt

We have subjected selected key figures of the Sustainability Report of HAURATON GmbH & Co. KG, Rastatt (hereinafter referred to as the "Company") for the period from January 1, 2023 to December 31, 2023 to a business audit to achieve limited security. The information in the report that goes beyond the selected key figures as well as forward-looking statements and references to other websites were not the subject of our mandate.

The following selected key figures were subjected to the limited assurance audit [the information in square brackets indicates the reference in the Company's Sustainability Report]:

- Fuel consumption (non-renewable) in kWh [GRI 302-1 table, page 46]
- Self-generated energy – electricity (PV system) in kWh [Table of GRI 302-1, page 46]
- Share of renewable energy sources in total energy consumption in % [GRI 302-1, page 46]
- Rate of documentable work-related injuries [GRI 403-9, page 94]
- Number of work-related accidents subject to reporting [GRI 403-9 table, page 94]
- Percentage of reclaimed concrete [Reference to GRI 301-2, page 41]
- % share of hazardous waste and % share of non-hazardous waste [GRI 306-3 figures and table, page 76]

- % share of waste for recovery [GRI 306-4, page 78]
- % share of waste for disposal [Information on GRI 306-5, page 79]

Responsibility of the legal representatives

The Company's legal representatives are responsible for the preparation and content of the Sustainability Report for the period from January 1 to December 31, 2023 and the selected key performance indicators based on the principles set out in the Sustainability Reporting Standards of the Global Reporting Initiative (hereinafter: "GRI Criteria") as well as for the selection of the disclosures to be assessed.

This responsibility of the Company's legal representatives includes selecting and applying appropriate sustainability reporting methods and making assumptions and estimates of individual sustainability disclosures that are appropriate in the circumstances. In addition, the legal representatives are responsible for the internal controls they have deemed necessary to enable the preparation of a sustainability report that is free from material misrepresentations due to fraudulent actions (manipulation of the report) or errors.

Independence and quality assurance of the auditing firm

We have complied with the German professional regulations on independence as well as other professional conduct requirements.

Our auditing firm applies the national legal regulations and professional pronouncements, in particular the Professional Statutes for Auditors and Sworn Accountants (BS WP/vBP) as well as the IDW Quality Assurance Standard: Requirements for Quality Assurance in Auditing Practice (IDW QS 1) published by the Institute of Public Auditors (IDW), and accordingly maintains a comprehensive quality assurance system that documents regulations and measures relating to compliance with professional conduct requirements, professional standards and relevant legal and other regulatory requirements.

Responsibility of the auditor

Our task is to issue an audit opinion with limited certainty on the selected key figures in the Sustainability Report 2023 on the basis of the audit we have conducted. We conducted our business audit in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB). Accordingly, we must plan and conduct the audit in such a way that we can assess with limited certainty whether we have become aware of facts that lead us to believe that the key figures selected

in the Company's Sustainability Report for the period from January 1 to December 31, 2023 have not been prepared by the company's legal representatives in all material respects on the basis of the relevant GRI criteria.

In a business audit to obtain limited security, the audit procedures carried out are less extensive than in a business audit to obtain sufficient security, so that a significantly lower audit security is achieved accordingly. The selection of audit procedures is at the discretion of the auditor.

As part of our audit, we carried out the following audit procedures and other activities, among others:

- Interviewing employees who are entrusted with data procurement and data preparation as well as with the preparation of the sustainability report to assess the reporting system, the methods of data acquisition and internal controls, insofar as they are relevant for the audit of the selected key figures,
- Identification of probable risks of material false statements with reference to the selected key figures in the report,
- Analytical assessments of selected key figures in the Sustainability Report,
- Inspection of selected internal and external documents as part of individual case review procedures.

Audit

On the basis of the audit procedures carried out and the audit evidence obtained, we have not become aware of any facts that lead us to believe that the selected key figures in the Sustainability Report of HAURATON GmbH & Co. KG, Rastatt, on which our audit and thus this audit opinion are based, for the period from January 1 to December 31, 2023 are not in all material respects based on the GRI criteria by the statutory representatives have been nominated.

Restriction on the use of the endorsement

We would like to point out that the audit is carried out for the purposes of the company and that the report is intended only to inform the company about the result of the audit. Consequently, it may not be suitable for a purpose other than the one mentioned above. Thus, the note is not intended for third parties to make (asset) decisions on the basis of it. Our responsibility is solely towards society. However, we do not assume any responsibility towards third parties. Our audit opinion has not been modified in this respect.

Reference to terms and conditions of assignment and liability

The General Terms and Conditions for Auditors and Auditing Firms of 1 January 2024 apply to this assignment, also in relation to third parties. In addition, we refer to the liability provisions contained in Section 9 and to the exclusion of liability towards third parties. We do not assume any responsibility, liability or other obligations towards third parties, unless we have concluded a written agreement to the contrary with the third party or such exclusion of liability would be ineffective.

Düsseldorf, 11 June 2024

ADKL AG

Audit firm

Tobias Polka

Auditor

Marc Wilmschen

Auditor

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