

GRI index of the Komax Group

2023 reporting year

Statement of use	The Komax Group reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023. The GRI Index provides an overview of all ESG-relevant information on the Komax Group and where it can be found.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None
Legend (chapter in Annual Report 2023)	MR: Management Report; ESG: ESG Report; CG: Corporate Governance; CR: Compensation Report; FR: Financial Report; WEB: Website

GRI-Standard/ other source	Disclosure	Location/Information	Omission
General disclosures			
GRI 2: General Disclosures 2021	1. The organization and its reporting practices		
	2-1 Organizational details	ESG page 64: The Komax Group at a glance CG pages 103–104: Corporate structure and shareholders WEB: Organization (www.komaxgroup.com/organization) FR pages 171–172: Direct and indirect equity participation of Komax Holding AG as at 31 December 2023	
	2-2 Entities included in the organization's sustainability reporting	ESG page 63: Scope of the ESG Report FR pages 171–172: Direct and indirect equity participation of Komax Holding AG as at 31 December 2023	
	2-3 Reporting period, frequency and contact point	ESG page 63: Scope of the ESG Report CG page 120: Information policy WEB: www.komaxgroup.com/en/invest-in-komax/publications WEB: www.komaxgroup.com/en/invest-in-komax/financial-calendar	
	2-4 Restatements of information	No (first comprehensive ESG reporting in accordance with the GRI Standards).	
	2-5 External assurance	The current ESG report has not been externally audited.	
	2. Activities and workers		
	2-6 Activities, value chain and other business relationships	ESG page 64: The Komax Group at a glance ESG pages 72–73: Interactions between the Komax Group and its environment MR pages 18–21: Megatrends accelerate growth MR pages 22–29: Strategy 2028 MR pages 32–37: Customer proximity – real and digital MR pages 38–45: Markets	
	2-7 Employees	ESG pages 85–87: Overview and social key figures	
	2-8 Workers who are not employees	ESG page 86: Social key figures	
	3. Governance		
	2-9 Governance structure and composition	CG pages 103–104: Corporate Structure and shareholders CG pages 106–113: Board of Directors CG pages 114–117: Executive Committee ESG: pages 67–68: Embedding ESG in the Komax Group WEB: Organization (www.komaxgroup.com/organization)	
	2-10 Nomination and selection of the highest governance body	CG pages 106–113: Board of Directors	
	2-11 Chair of the highest governance body	CG page 107: Internal organization WEB: Organisation (www.komaxgroup.com/organization)	
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG: pages 67–68: Embedding ESG in the Komax Group CG pages 106–113: Board of Directors CG pages 114–117: Executive Committee WEB: Articles of Association (www.komaxgroup.com/en/about-komax/organization)	
	2-13 Delegation of responsibility for managing impacts	ESG: pages 67–68: Embedding ESG in the Komax Group CG page 112: Definition of areas of responsibility	
	2-14 Role of the highest governance body in sustainability reporting	ESG: pages 67–68: Embedding ESG in the Komax Group CG pages 111–112: Sustainability and Innovation Committee	
2-15 Conflicts of interest	CG pages 106–113: Board of Directors CG pages 114–117: Executive Committee CG page 104: Major shareholders & Cross-shareholdings		
2-16 Communication of critical concerns	CG pages 112–113: Information and control instruments in respect of the Executive Committee		
2-17 Collective knowledge of the highest governance body	ESG: pages 67–68: Embedding ESG in the Komax Group CG pages 111–112: Sustainability and Innovation Committee		

2-18 Evaluation of the performance of the highest governance body	CG page 110: Self-evaluation CR page 128: Principles of the compensation policy	Information unavailable / incomplete Detailed information on the compensation of the Board of Directors and Group Executive Committee can be found in the compensation report starting on page 134.
2-19 Remuneration policies	CR pages 124–125: Compensation philosophy of the Komax Group CR page 128: Principles of the compensation policy	
2-20 Process to determine remuneration	CR pages 129–133: Structure of the compensation system WEB: Media release on the resolutions of the Annual General Meeting (www.komaxgroup.com/en/media-releases/annual-general-meeting-approves-dividend-increase)	
2-21 Annual total compensation ratio	not specified	
4. Strategy, policies and practices		
2-22 Statement on sustainable development strategy	ESG page 62: Letter of the chairman of the Board of Directors and the chairman of the Sustainability and Innovation Committee	
2-23 Policy commitments	ESG pages 95–99: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)	
2-24 Embedding policy commitments	ESG pages 95–99: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)	
2-25 Processes to remediate negative impacts	ESG pages 95–96: Responsible risk management ESG page 95: Business ethics and compliance ESG page 96: Code of Conduct ESG pages 71–84, 87–99: processes and measures are explained on the respective material topics. WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)	
2-26 Mechanisms for seeking advice and raising concerns	ESG page 88: An attractive employer ESG page 96: Code of Conduct WEB: Reporting breaches of the Code of Conduct (www.komaxgroup.com/en/about-komax/organization) WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)	
2-27 Compliance with laws and regulations	ESG page 95: Business ethics and compliance ESG page 96: Code of Conduct WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)	
2-28 Membership associations	ESG pages 67–68: Embedding ESG in the Komax Group MR pages 46–55: Market-leading innovative strength	
5. Stakeholder engagement		
2-29 Approach to stakeholder engagement	ESG page 100: Approach to stakeholder engagement	
2-30 Collective bargaining agreements	ESG page 100: Collective bargaining agreements	

Material Topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG page 68: Materiality analysis
	3-2 List of material topics	ESG page 68: Materiality analysis

Sustainable, profitable growth

GRI 3: Material Topics 2021 GRI 201: Economic Performance 2016 GRI 203: Indirect Economic Impacts 2016	3-3 Management of material topics	ESG pages 71–73: Sustainable, profitable growth MR pages 22–29: Strategy 2028
	201-1 Direct economic value generated and distributed	FR page 142–145: Consolidated financial statements
	201-3 Defined benefit plan obligations and other retirement plans	CR pages 129–133: Structure of the compensation system FR page 151: Personnel expenses FR pages 172–173: Employee benefits
	201-4 Financial assistance received from government	FR page 149: Other operating income
	203-1 Infrastructure investments and services supported	Currently, the Komax Group does not have any significant infrastructure projects that have a significant impact on local communities.

Lean Management and Operational Excellence

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 73–74: Lean Management and Operational Excellence ESG page 77: Greenhouse gas emissions and energy efficiency ESG pages 80 und 82: Materials usage, Water usage, Waste
------------------------------------	--	--

Digital transformation

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG page 75: Digital transformation MR page 33: Further development of digital customer proximity MR pages 48–50: SMART FACTORY by KOMAX	
Greenhouse gas emissions and energy efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 76–79: Greenhouse gas emissions and energy efficiency ESG page 73: Cleantech – contributing to clean mobility	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG page 77: Greenhouse gas emissions and energy efficiency ESG page 78: Electricity mix	
	302-3 Energy intensity	ESG page 78: Energy intensity: energy consumption per revenue unit and employee	
	302-4 Reduction of energy consumption	ESG pages 76–79: Greenhouse gas emissions and energy efficiency	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG page 77: Greenhouse gas emissions and energy efficiency	
	305-2 Energy indirect (Scope 2) GHG emissions	ESG page 77: Greenhouse gas emissions and energy efficiency	
	305-3 Other indirect (Scope 3) GHG emissions	not specified	Information unavailable / incomplete Scope 3 emissions are not yet fully assessed due to the complexity of supply chains. The Komax Group is gradually pushing ahead with the collection of all relevant emissions data and actively involving its suppliers in this process.
	305-4 GHG emissions intensity	ESG page 78: Emissions intensity: emissions per revenue unit and employee	
	305-5 Reduction of GHG emissions	ESG pages 76–79: Greenhouse gas emissions and energy efficiency	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	ESG pages 72–73: Economic contribution ESG page 73: Cleantech – contributing to clean mobility	
Product life cycle management			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 80–84: Product life cycle management ESG pages 97–99: Supply chain risk management	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESG page 80: Materials usage	
	301-3 Reclaimed products and their packaging materials	ESG page 81: Dealing with packaging material at the Dierikon site, Switzerland ESG page 82: Waste	
GRI 303: Water and Effluents 2018	303-5 Water consumption	ESG page 82: Water usage	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG page 81: Sustainable resource management in production ESG page 82: Waste	
	306-2 Management of significant waste-related impacts	ESG pages 73–74: Lean Management and Operational Excellence ESG page 81: Sustainable resource management in production ESG page 83: Focus on circular economy ESG page 84: Certifications and integrated management systems	
	306-3 Waste generated	ESG page 82: Waste	
	306-4 Waste diverted from disposal	ESG page 82: Waste	
	306-5 Waste directed to disposal	ESG page 82: Waste	
Workplace safety and well-being			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 85–87: Taking responsibility for people ESG pages 87–92: Workplace safety and well-being WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG page 86–87: Social key figures	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG page 89: Fair employment conditions ESG page 90: Comprehensive training and professional development opportunities & Major investment in tomorrow's professionals ESG pages 91–92: Preparation for the third phase of life & Actively promoting health CR pages 121–140: Compensation Report	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG page 84: Certifications and integrated management systems ESG page 91: Health and safety have the highest priority	
	403-2 Hazard identification, risk assessment, and incident investigation	ESG pages 91–92: Health and safety have the highest priority & Actively promoting health	

GRI 404: Training and Education 2016	403-5 Worker training on occupational health and safety	ESG page 91: Health and safety have the highest priority ESG page 75: Measures to protect against cyber risks WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
	403-6 Promotion of worker health	ESG pages 91–92: Actively promoting health WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
	403-8 Workers covered by an occupational health and safety management system	ESG page 84: Certifications and integrated management systems ESG page 91: Health and safety have the highest priority
	403-9 Work-related injuries	ESG page 91: Key figures on safety and health
GRI 405: Diversity and Equal Opportunity 2016	404-2 Programs for upgrading employee skills and transition assistance programs	ESG page 89: Fair employment conditions ESG page 90: Comprehensive training and professional development opportunities & Major investment in tomorrow's professionals
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG page 89: Fair employment conditions
GRI 406: Non-discrimination 2016	405-1 Diversity of governance bodies and employees	ESG pages 85–87: Overview and social key figures CR pages 124–125: Compensation philosophy of the Komax Group
	405-2 Ratio of basic salary and remuneration of women to men	ESG page 89: Fair employment conditions
	406-1 Incidents of discrimination and corrective actions taken	ESG page 88: An attractive employer ESG page 96: Code of Conduct WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)

Customer relations

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 93–94: Customer relations MR pages 32–37: Customer proximity – real and digital MR pages 46–55: Market-leading innovative strength
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESG pages 93–94: High level of productivity as the cornerstone of customer trust
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESG pages 93–94: High level of productivity as the cornerstone of customer trust
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG page 75: Measures to protect against cyber risks

Business ethics and compliance

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 95–97: Business ethics and compliance ESG pages 97–99: Supply chain risk management CG pages 112–113: Information and control instruments in respect of the Executive Committee FR pages 165–167: Financial risk management WEB: Code of Conduct, Code of Conduct for suppliers (www.komaxgroup.com/en/about-komax/organization)
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG pages 96–97: Combating corruption
	205-2 Communication and training about anti-corruption policies and procedures	ESG pages 96–97: Code of Conduct & Combating corruption WEB: Code of Conduct: https://www.komaxgroup.com/en/about-komax/organization
	205-3 Confirmed incidents of corruption and actions taken	ESG pages 96–97: Combating corruption WEB: Code of Conduct, Code of Conduct for suppliers (www.komaxgroup.com/en/about-komax/organization)
GRI 207: Tax 2019	207-1 Approach to tax	ESG pages 72–73: Economic contribution FR pages 152–154: Taxes
GRI 415: Public Policy 2016	415-1 Political contributions	ESG page 101: Political contributions WEB: Code of Conduct (www.komaxgroup.com/en/about-komax/organization)

Supply chain risk management

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG page 72: Economic risks and opportunities ESG pages 95–96: Business ethics and compliance & Responsible risk management ESG pages 97–99: Supply chain risk management CG pages 112–113: Information and control instruments in respect of the Executive Committee FR pages 165–167: Financial risk management WEB: Code of Conduct for suppliers; Code of Conduct for business partners (www.komaxgroup.com/en/about-komax/organization)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESG page 98: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers; Code of Conduct for business partners: (www.komaxgroup.com/en/about-komax/organization)

GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG page 98: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers; Code of Conduct for business partners: (www.komaxgroup.com/en/about-komax/organization)
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG pages 98–99: Long-term partnerships and regular audits WEB: Code of Conduct for suppliers; Code of Conduct for business partners: (www.komaxgroup.com/en/about-komax/organization)
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG pages 98–99: Long-term partnerships and regular audits WEB: Code of Conduct for suppliers; Code of Conduct for business partners: (www.komaxgroup.com/en/about-komax/organization)