



Deutscher
NACHHALTIGKEITS
Kodex

DNK declaration 2023

noventic group

Performance

indicatorsSetGRI SRS

Contactnoventic group

Head of CSR
Nelly Bubenheim

Heidenkampsweg 40
20097 Hamburg
Germany

+49 40 237 75 171
info@noventic.com





Set of performance indicators

The declaration was prepared in accordance with the following reporting standards:

GRI SRS

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As at: 2023, source: company information. Liability for the information lies with the reporting company.

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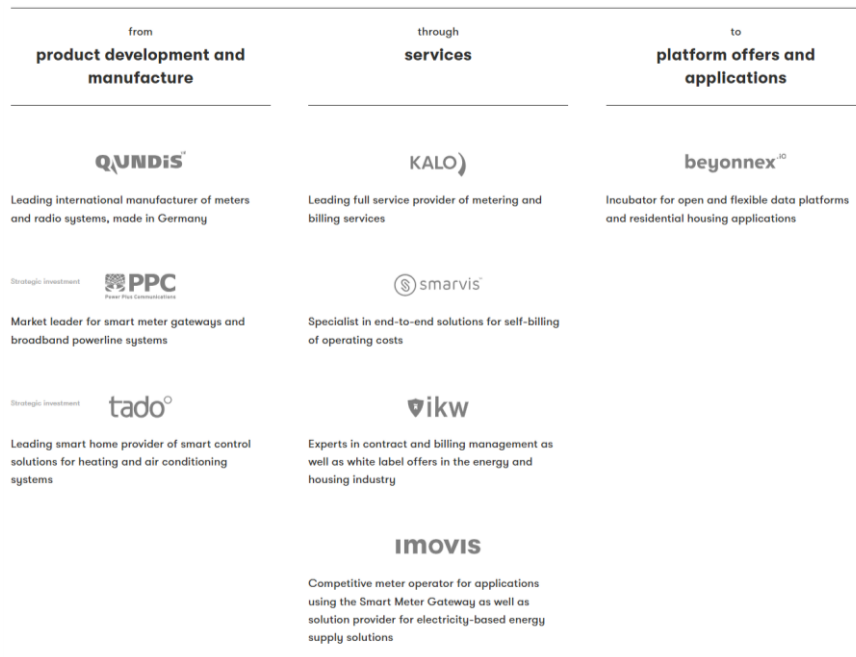
General information

General information

Describe your business model (including company purpose, products/services)

The noventic group is a pan-European group of companies specialising in the climate-intelligent control of properties: from sensors and actuators to open-technology, digital communication infrastructures, data management and housing management applications. By digitalising processes and using highly available data infrastructures, the companies of the noventic group increase the energy efficiency of buildings and thus not only contribute directly to climate protection, but also improve their economic efficiency and comfort level.

The noventic group combines the expertise of the strong, independently operating subsidiaries QUNDIS, KALO, KALO vor Ort, smarvis, imovis, ikw and beyonnex.io as well as the strategic investments in Power Plus Communications and tado°. The noventic group's products and services are currently represented in more than 8.2 million homes with more than 30 million measuring points.



The noventic group's value creation is essentially determined by three factors

1. Climate.

The German government's climate targets envisage a virtually climate-neutral building stock in Germany by 2045. In order to achieve this goal, in particular existing buildings

must be refurbished, their energy technology modernised, and the building sector must be given access to renewable energies. The low-investment area of digitalisation offers great leverage for these areas: for involving residents in climate protection in the housing sector through consumption transparency and control as well as for the optimal supply and operation management of decentralised energy supply systems. Legislation has also recognised the relevance of these levers.

Three examples of this:

- i. The EU Directive 2012/27/EC on energy efficiency (Energy Efficiency Directive, EED for short).
- ii. Directive 2010/21/EU on the energy performance of buildings (Energy Performance of Buildings Directive, EPBD for short) - both were primarily transposed into national law for Germany via the Heating Costs Ordinance (HKVO) and the Building Energy Act (GEG).
- iii. The Metering Point Operation Act as a central part of the implementation of the Act on the Digitisation of the Energy Transition (GDEW).

2. Intelligent.

By networking sensors or actuators via a modern wireless infrastructure with digital platforms, the digitalisation of buildings gives them access to the so called `Internet der Dinge` (IoT). The added value and multiple benefits made possible by digitalisation create the central prerequisite for economically solving today's pressing challenges in the operation of buildings: for example, in climate protection in the housing industry or for the affordability of living space. Digitalisation also helps to meet current and future market and customer requirements more economically.

3. Life.

Digitalisation and innovations are also making the range of technical solutions for living in and using buildings more heterogeneous and complex. As in all areas of life, the technical demands on people are increasing, as are people's expectations regarding the customisability and intuitive usability of technology. This is why only assistive and customisable digital solutions will retain users in the long term. For the energy-efficient technical operation of buildings, this integration of the user is the prerequisite for holistic success.

CRITERIA 1-10: SUSTAINABILITY CONCEPT

Criteria 1-4 for STRATEGY

1. Strategic analysis and measures

The company discloses whether it pursues a sustainability strategy. It explains what specific measures it takes to operate in accordance with the essential and recognised industry-specific, national and international standards.

We always want to fully assume our social responsibility as an employer and solution provider for our customers. As a group of companies operating throughout Europe, we want to be economically successful in the long term and accordingly manage the strategic development, linking and initiation of solutions and business models for climate-smart property.

The effects of the global megatrends of climate change, digitalisation, urbanisation and demographic change on everyday life are leading to various demands and requirements for society as a whole, including for our sectors, the real estate and energy industries:

1. The creation of a climate-neutral building stock in order to achieve the ambitious national and European climate protection targets.
2. The creation of affordable, liveable living space - especially in metropolitan regions and against the backdrop of the newly emerging requirements for ageing societies.
3. The technical, digital and economic design of solutions to counter the aforementioned megatrends.

We recognise the relevance of this development for our lives and therefore want to fulfil the resulting demands placed on us as a group of companies in the best possible way and in line with the objectives mentioned at the beginning. For us, this means

1. We want to fulfil the wishes of our customers, who regard sustainability as a mandatory criterion for cooperation.
2. We want to fulfil the demands of our shareholders and secure the future viability and economic success of our company in the long term.

3. We want to fulfil the demands that employees and applicants place on their employer to operate responsibly.
4. And last but not least, we will fully comply with the legal requirements for our business activities.

With the formulation of our Group-wide sustainability strategy in the 2020/2021 financial year, we have underpinned our ambition to integrate sustainability even more strongly into all areas of the business and our activities. The strategy development process included a comprehensive review of the current situation, environmental analyses, a stakeholder survey with qualitative interviews and internal workshops. Finally, the results were linked to the *United Nations Sustainable Development Goals* (SDGs). In the meantime, we have operationalised the strategy, built up corresponding resources at some subsidiaries and implemented initial measures.

Building on our corporate vision of "climate-intelligent property management", we have defined three focal points under the keywords "Climate", "Intelligent" and "Life", which make our sustainability endeavours measurable and controllable with individual fields of action and associated targets and deadlines. As part of the aforementioned process, we have assigned the SDGs that concern us to the corresponding strategy pillars and areas of action.

Sustainability measures in the reporting period

We are now reporting for the third time on our previous financial year 2022/2023 in accordance with the criteria of the German Sustainability Code (DNK); we first reported on the 2020/2021 financial year. At the end of the last financial year, we embarked on a validating, in-depth two-year process with a recognised consultancy to both update our existing materiality analysis – extending it to a dual analysis – and to create a tracking and reporting system to better monitor and optimise our business objectives (which were then sharpened in line with the current materiality analysis). In doing so, we are taking account of current legislative developments as well as the changing business environment.

2. Materiality

The company discloses which aspects of its own business activities have a material impact on aspects of sustainability and what material influence the aspects of sustainability have on its business activities. It analyses the positive and negative effects and states how these findings are incorporated into its own processes.

Initially, the foundations of our sustainability commitment have not changed. In 2015, one of our social mandates was enshrined at the highest level in the Paris Climate Agreement: To support energy-saving behaviour with the help of individual consumption transparency, i.e. climate protection in residential buildings. Furthermore, the EU maxim "Efficiency first" sets the direction for us to use the consumption data we collect to develop technical, "smart" assistance solutions for greater energy efficiency - especially for use in multi-party buildings. In addition to digitalisation, the noventic group's market is therefore significantly shaped by legislation, specifically the implementation of the EED, which has as a key component the mandatory provision of consumption information (UVI) for flat users during the year.

With our product ranges and our product development, we as the noventic group also make a direct contribution to energy efficiency in properties and in linking them with the mobility and energy sectors: primarily through sensor and actuator solutions and digital applications for the visualisation and assisted or individual control of energy consumption in the home, as well as with the help of energy management solutions for the optimal linking of decentralised and centralised energy supply with individual energy queries.

Nevertheless, there were relevant regulatory changes in the reporting period, as the energy policy structure in Germany has changed profoundly as a result of the Russian war of aggression against Ukraine: The German government presented numerous new draft laws and ordinances during the reporting period in order to calm the overall economic situation - including the Ordinance on Securing the Energy Supply via Measures Effective in the Short Term (Short-Term Energy Supply Security Measures Ordinance - EnSikuMaV) and the Ordinance on Securing the Energy Supply via Measures Effective in the Medium Term (Medium-Term Energy Supply Security Measures Ordinance - EnSimiMaV). The energy-saving measures regulated therein should ensure that the security of supply in Germany remains guaranteed. It also regulates further efforts in the area of energy efficiency in the building sector. As a result of the gas shortage and rising primary energy prices, the topic of energy efficiency has taken on a new, acute relevance in political circles in Berlin (e.g. through the mandatory hydraulic balancing of heating systems) and in public perception. In this respect, the political framework conditions for companies in the noventic group can also be seen as positive in some respects. The construction industry is still stagnating due to the change in interest rate policy in the USA and the eurozone, the war in Ukraine and the shortage of skilled labour and materials.

In addition to these major challenges for the noventic group, positive business opportunities can still be identified for the group as a result of the discussions on energy saving, climate protection and the affordability of housing in urban centres.

However, the prevailing global political uncertainty means that a turnaround in the economic trend cannot be predicted.

In the reporting period, the results of the materiality analysis carried out in the 2021/2022 financial year and supplemented in the area of the materiality matrix to determine relevant sustainability aspects as well as opportunities and risks for the Group continued to apply (see [GDI Report 2021/2022](#)). The Group's long-term economic stability and digitalisation continue to have the highest priority in the area of economic sustainability. In the area of environmental sustainability, priority is given to improving the energy efficiency of our customers' properties and reducing energy consumption, resources used and, in particular, emissions generated within the Group. In terms of social sustainability, the focus is on creating attractive, fair framework conditions in terms of being an attractive employer and attracting skilled labour.

Opportunities and challenges for the noventic group

Sociopolitical demands on housing are growing and becoming more complex. Risks arise for us from the need to stay at the forefront of technical and digital software development and not fall behind our competitors in the market. Economic, environmental and social imperatives are also becoming increasingly intertwined in the housing sector - not least due to climate change, the increasing digitalisation of real estate in the form of smart building applications and the influence of urbanisation and demographic change.

Opportunities arise from growing customers awareness and regulatory requirements to move away from a focus on the building envelope towards low-investment and readily available technical retrofit solutions to save energy, thereby optimising the energy efficiency of existing buildings and empowering occupants to save energy.

Today, as the noventic group, we are primarily faced with the task of shaping the transition to a climate-neutral society. By digitising our portfolio of serviced residential buildings, we are having a positive impact on three levels:

1. Sensors and actuators
2. In the development, production and operation of the necessary infrastructural and digital framework conditions for the energy-optimised operation of buildings (networked infrastructure and platforms).

3. In creating consumption transparency to raise awareness and understanding of the effects of one's own actions (visualisation and energy management) and in consumption control for automated and consumption-optimising influence for each individual.

With the points outlined above, we are creating transparency about the climate costs of operating residential buildings as well as solutions for greater consumption efficiency in the home. As a basis for the social discussion on cost fairness: a requirement of fairness and a necessity in order not to lose broad social acceptance for climate protection. And as technical solutions to reduce energy consumption in the home "smartly" via assistance solutions: for example, via "window open detection" on thermostats, which automatically reduces the heat demand for a defined period of time. From an ecological perspective, this gives us the opportunity to make an even greater contribution than before to reducing our customers' CO₂ consumption. By continuing to develop as a company in a targeted manner, we can position ourselves well in areas such as talent recruitment and leave our competitors behind. All of the aforementioned sustainability-related topics present challenges but also relevant opportunities for the companies in the noventic group. Taking the aforementioned topics into account in our Group-wide value creation also reduces our business risks.

3. Goals

The company discloses which qualitative and/or quantitative and time-defined sustainability targets are set and operationalised and how their degree of achievement is monitored.

We are implementing our objectives from the sustainability strategy into our day-to-day business and business processes with concepts and measures. Internal structures have been created and responsibilities defined to ensure appropriate process control and the synchronisation and moderation of all sustainability processes and measures.

At noventic GmbH, a process was launched to revise and supplement the materiality analysis in the sense of a double materiality analysis for the Group as a whole (see criterion 2 and below). In the coming financial year, KPIs will be defined at Group level and a corresponding implementation plan drawn up.

A selection of the goals formulated in the sustainability strategy and their achievement and status:

- During the reporting period, work began on developing a Group-wide supply chain management system. It will be binding for all companies in the noventic group and incorporate the legal obligations of the German Supply Chain and Due Diligence Act.
- A new CO₂ balance sheet was also prepared in the reporting period, focusing on the production processes of the manufacturing subsidiaries.
- In addition, the final results of an energy audit were presented for the noventic group's headquarters at the Heidenkampsweg site in Hamburg. The implementation of the proposed measures is now being reviewed.
- Due to the decision to revise the materiality analysis of our sustainability strategy, the development of a CO₂ reduction strategy for the noventic group was initially postponed, but several measures to reduce CO₂ were already examined in the reporting year.
- Based on the existing sustainability strategy, the first possible Group-wide KPIs in all three areas - economic, environmental and social - were also developed and discussed in detail.
- The decision to revise and supplement the existing materiality analysis means that the results of previous work are now being incorporated into the ongoing revision process. As part of this process, priorities and implementation strategies are being developed and prioritised at Group level, including the strategy for reducing CO₂.

This reduction strategy for climate-relevant emissions should include suitable measures and deadlines. In general, we are aiming for climate neutrality by 2045.

- Structured sustainability reporting was renewed in the reporting period: the noventic group prepared and published its third sustainability declaration. Regular reporting in accordance with recognised criteria is also planned for the future. The exact type of sustainability reporting will be determined depending on the results of the new materiality analysis.
- The internal processes and structures for the noventic group's focus on sustainability have been further developed. These will be consolidated and stabilised in the coming financial year.

The development of the aforementioned KPIs will make it easier to monitor target achievement in future. Implementation will take place across the Group in coordination with the relevant specialist teams at the individual companies. Noventic GmbH, including the sustainability officer and noventic management, will be responsible for controlling and monitoring.

The respective SDGs are assigned to the topics and areas of our sustainability strategy. We contribute directly to eight of the 17 Sustainable Development Goals. These goals are as follows:

- Goal 3: Health and well-being
- Goal 7: Affordable and clean energy
- Goal 8: Decent work and economic growth
- Goal 9: Industry, innovation and infrastructure
- Goal 11: Sustainable cities and communities
- Goal 12: Sustainable consumption and production
- Goal 13: Climate protection measures
- Goal 17: Partnerships to achieve the goals

We strive to fulfil these SDGs on an ongoing basis. We therefore align our sustainability activities accordingly. As part of the process launched to revise our materiality analysis, our work will also be based on the corresponding European Sustainability Reporting Standards (ESRS) in future.

Further information on this can be found in our [DNK Report 2021/2022](#) Chapter 3.

4. Depth of the value chain

The company indicates the importance of sustainability aspects for value creation and the depth to which sustainability criteria are reviewed in its value chain.

With its products and services, the noventic group provides the basis for climate-intelligent property management. The noventic brand brings together well-known manufacturers and service providers who are leaders in their specific customer groups. They operate under their own responsibility and with their own offers tailored to their respective customers - noventic acts as the holding company.

- **noventic GmbH** (noventic) offers the housing industry specific software and hardware solutions under the noventic brand that bundle and network the Group-wide range of solutions. These include, for example, the "noventic Home" white-label-capable tenant app, the noventic analysis tool and the LoRaWAN radio module for smart central heating control in apartment blocks.
- **QUNDIS GmbH** (QUNDIS) is a leading international manufacturer of measuring devices for the metering of heat and water consumption; its customers are metering service providers and OEM (Original Equipment Manufacturer) customers.
- **Power Plus Communications AG** (PPC) as a strategic investment with smart meter gateways for the digitalisation of the energy transition; its customers are German energy suppliers, many of them municipal utilities and metering point operators.
- **tado° GmbH** (tado°) since May 2021 as a strategic investment with solutions for smart radiators and heating control as well as SaaS (Software as a Service) products for reducing energy consumption in homes; its customers are end consumers as well as energy suppliers and heating service providers.
- **imovis GmbH** as a solution provider for competitive metering point operation with smart metering systems and for real estate business models using the SmartMeterGateway; customers are both submetering service providers and third-party partners who require consumption transparency for electricity and natural gas consumption and would like to map regulated business models via the SMGW, particularly for the energy transition.
- **KALORIMETA GmbH and KALO vor Ort GmbH** (KALO) with their full range of energy consumption metering and billing services as well as energy-related housing management services relating to the smart home energy transition in residential property, their customers are housing companies, cooperatives and private owners of apartment buildings.

- **KALORIMETA International GmbH** with its full-service offering for submetering and metering in the international market.
- **smarvis GmbH** (smarvis) is a leading provider of digital end-to-end solutions for self-billing in submetering; its customers are the residential and municipal utilities sectors.
- **ikw Service GmbH** (ikw) as a provider of white label measurement services as well as contract and receivables management for customers in the energy industry.
- **beyonnex.io GmbH** (beyonnex) as an innovative software company with its flexible platform architecture and fully digitalised workflows for efficient building operation, the flexible IoT platform to provide sensors and actuators for applications and services, and its own applications to make buildings more comfortable and climate-friendly.

The noventic group's value creation results from services, SaaS products and industrial production. We take a holistic approach to sustainability. On the one hand, when analysing our upstream value chain and the associated sustainability aspects, we focus on the business activities of our manufacturing subsidiary QUNDIS, while in the areas of services and SaaS we concentrate on the value creation steps of KALO and its subsidiaries KALO vor Ort and ikw, as well as beyonnex, as in the previous Sustainability Code declarations.

At QUNDIS, extensive attention is paid to the areas of raw materials and their procurement, energy consumption during production and human rights and occupational health and safety regulations. A comprehensive supply chain management system has been established there, including consideration of management systems in accordance with ISO 9001 and 14001 as well as EMAS.

At the Erfurt site, Qundis manufactures wireless heat cost allocators, heat and water meters and the associated wireless infrastructure with gateways and data collectors. The main activities at the site include the automatic assembly of printed circuit boards, the automated assembly of products and the state-approved testing centre for water and heat meters. QUNDIS also operates a logistics area at the site for incoming goods, warehousing, internal logistics and outgoing goods. The entire product life cycle of the products is considered here. Even after the products have reached the end of their life cycle, QUNDIS monitors their proper and environmentally friendly utilisation. QUNDIS controls the return of old appliances through a waste management system and communicates with the authorities throughout Europe in this regard. The old appliances are collected by specialised disposal companies and disposed of in an environmentally friendly manner. The activities of both suppliers and disposal companies are checked by means of supplier declarations and audits. Quality, environment and Sustainability criteria are taken into account here. This serves to review sustainability aspects. A separate code of conduct creates the basis for fair dealings with suppliers and service providers, thereby ensuring transparent procurement. The codex serves as the basis for all co-operation with QUNDIS. Both QUNDIS and its customers place high demands on raw materials and products in terms of material compliance (substance bans, conflict minerals, etc.) with ethical cornerstones (respect for human rights, etc.) that go beyond the legal framework. These expectations are passed on to suppliers in order to focus on the sustainable and pollutant-free manufacture of products. Strict compliance with environmental legislation (e.g. RoHS, REACH, drinking water) is essential.

Constant communication and solution-orientated, trusting cooperation with service providers can ensure this. The aforementioned sustainability aspects are important for all companies in the noventic group as part of the supply chain.

QUNDIS places environmentally friendly action at the centre of its strategic orientation and communicates this internally and externally by publishing the company's environmental policy and environmental objectives and programme.

Specialist information from QUNDIS for customers and suppliers, among others, is published on the qundis.de website in German, on qundis.com in English and on the country websites qundis.cz, qundis.dk, qundis.fr, qundis.it, qundis.es and qundis.com.tr and contains, for example

- Specifications for the disposal of old appliances,
- the QUNDIS list of prohibited substances,
- Information on handling lithium batteries and safety instructions,
- Press releases and
- Information on co-operation with authorities, agencies and associations.

The noventic group is aware of potential problems at the various stages of the value chain. The potential risks mentioned here include, for example, issues relating to waste disposal, general occupational health and safety and compliance with the Supplier Code of Conduct. Various social and ecological aspects have already been included in the Code of Conduct in order to counter these in the best possible way in future. The noventic group's supply chain management system, which was being developed during the reporting period, also addresses this topic in detail.

During the reporting period, the aforementioned issues were communicated throughout the Group, primarily by means of supplier declarations and verbal exchanges with suppliers and other business partners. Furthermore, the noventic group's Code of Conduct is a voluntary commitment for all employees, who must take into account the social and environmental concerns mentioned therein.

Criteria 5-10 on PROCESS MANAGEMENT

5. Responsibility

Responsibilities in corporate management for sustainability are disclosed.

The allocation of responsibility at management level did not change during the reporting period. The Management Board of the management holding company noventic GmbH bears overall responsibility for sustainability within the company. At the same time, as a member of the noventic Sustainability Council, it is directly and regularly involved in the management and (strategic) development of all sustainability activities and measures. The Council meets at least twice per financial year.

In the area of noventic corporate communications, a "Sustainability Management" as the interface between noventic's management and the Sustainability Council as well as the subsidiaries. This function is responsible for implementing the Group-wide sustainability strategy and thus manages and moderates the work of the sustainability core team, to which contact persons from the two largest subsidiaries have also been appointed.

All relevant information is collated in the Sustainability Core team. This is professionally analysed and, if necessary, existing problems are then solved in a targeted and process-oriented manner.

A new "Corporate Social Responsibility (CSR)" department was created in KALO's organisational structure during the reporting period. This is assigned to the Marketing, Communications & CSR department. A corresponding full-time position "Sustainability & CSR Officer" was created and filled.

6. Rules and processes

The company discloses how the sustainability strategy is implemented through rules and processes in the operational business.

The sustainability strategy developed in the 2020/2021 financial year with its mission, areas of action, objectives and responsibilities continues to apply to the noventic group.

Together with an adjusted organisational structure for the area of sustainability, we have created a good basis for effective management of activities in the Group. All noventic group subsidiaries are involved in implementing the sustainability strategy. The Group-wide sustainability core team plans, supports and monitors measures, while the respective specialist departments of the individual companies are responsible for realising the activities and projects.

The noventic group's sustainability strategy and sustainability management are to be continuously developed in order to serve as a reliable management tool in the future. The implementation of sustainability management in the noventic group is an ongoing process.

During the reporting period, employees from the noventic departments and the individual companies prepared intensively for the implementation of the requirements of the German Supply Chain Duty of Care Act (LkSG) and carried out various measures at company and Group level, see also Crit. 20.

7. Control

The company discloses how and which sustainability performance indicators are used in regular internal planning and control. It explains how suitable processes ensure the reliability, comparability and consistency of data for internal management and external communication.

Inwards

The Group-wide Code of Conduct sets out the precautionary principle we live by: the conservation of resources and the reduction and avoidance of adverse effects on the environment and climate - both in the development of new products and services and in business operations. For example, the company car guidelines contain indirect sustainability indicators, such as limits for the maximum permissible CO₂ emissions per car class.

The next CO₂ audit was prepared in the current reporting period, including the associated data collection and collation. The results of the 2022 energy audit at the Heidenkampsweg site in Hamburg are also available. The implementation of the recommended measures was reviewed in consultation with the landlord. Major measures such as the installation of a PV system and the modernisation of the ventilation system, but also a renewal of the lighting at the site, are being considered. A concept for the successive renewal of the lighting, including a switch to LED lights, has been drawn up. Further measures have not yet been realised.

To the outside

The climate impact factor of noventic products plays a fundamental role in our value creation - this can be visualised externally and internally with the appropriate data and key figures. In the 2022/2023 financial year, a total of 1,057 tonnes of appliances were sold that support climate protection in the building sector. This is around 20 per cent more appliances than in the previous financial year.

The tried-and-tested system of verifiable performance indicators in the area of sustainability at our subsidiary QUNDIS, which was described in the previous Sustainability Code reporting, will continue to be used. The integrated management system of QUNDIS describes processes and responsibilities, defines uniform standards on the topics of quality, environmental protection, occupational health and safety, helps to release synergies and improves communication and transparency. Further information on the direct and indirect environmental aspects of QUNDIS can be found in our [DNK report 2020-2021](#).

The reliability, comparability and consistency of the data is checked annually on site by authorised, external and independent environmental auditors checked. This also confirms that QUNDIS complies with applicable environmental regulations and fulfils the environmental standards and EMAS requirements. In September 2022, QUNDIS was audited for ISO 9001, 14001 and EMAS by environmental auditors from the auditing company GUTcert.

The monitoring audit was passed without any deviations. The environmental statement with monitoring of the key figures in accordance with EMAS was also confirmed. The next mandatory energy audit is not due until August 2026.

Performance indicators for criteria 5 to 7

Performance indicator GRI SRS10216: Values

The reporting organisation must disclose the following information:

a. a description of the organisation's values, principles, standards and norms of behaviour.

The noventic group's overarching standards, values, principles and norms of behaviour are reflected in the noventic group's Code of Conduct. A specific supplier code of conduct is also being prepared during the reporting period, which will also apply throughout the Group.

During the reporting period, the noventic group drew up and published a declaration of principles on respect for human rights and the environment. In addition, we are guided by the values and principles of the German Basic Law as well as the sustainability guidelines and the Code of Ethics and Diversity of the German Property Federation (ZIA Zentraler Immobilien Ausschuss e.V.).

Since spring 2021, KALO has been conducting an intensive dialogue on values that goes beyond profit orientation and defines strategic goals as well as values and principles (purpose). In the 2022/23 financial year, a start was made on developing management principles to complement the corporate values. These are intended to improve cooperation and ensure the sustainable economic success of the company. The management team considers the discussion of values to be meaningful for its own actions as well as a standard of behaviour and a basis for decision-making when acting in the interests of customers. KALO is convinced that the corporate values promote loyalty among employees, create loyalty to the company and strengthen trust in the company.

During the reporting period, the management and senior employees of beyonnex prepared the launch of a value discussion to be held in the 2023/2024 financial year.

As a manufacturing company, environmental protection is of central importance to QUNDIS. Reliability, comparability and consistency of the data play a central role here. They are audited annually on site by authorised, external and independent environmental auditors. This also confirms that QUNDIS complies with applicable environmental regulations and fulfils the environmental standard and EMAS requirements. QUNDIS was certified to ISO 9001, 14001 and EMAS in September 2022.

8. Incentive systems

The company discloses how the target agreements and remuneration for managers and employees are also orientated towards the achievement of sustainability targets and long-term value creation. The extent to which the achievement of these targets is part of the evaluation of the top management level (Executive Board/Management Board) by the supervisory body (Supervisory Board/Advisory Board) is disclosed.

To date, the remuneration agreements for managers and employees of the noventic group have not contained any explicit sustainability-related targets. However, the agreements do include the fundamental economic aspect of profitability, job security and thus economic sustainability as a long-term goal of the Group. There are currently no plans to integrate sustainability targets into the remuneration system.

The achievement of explicit sustainability targets is not part of the evaluation of the top management level by the Advisory Board as the highest supervisory body.

For the coming 2023/2024 financial year, KALO is preparing to include sustainability targets at the level of the top corporate goals for the first time.

Performance indicators for criterion 8

Performance indicator GRI SRS10235: Remuneration policy

The reporting organisation must disclose the following information:

- a.** Remuneration policy for the highest governance body and executives, broken down by the following types of remuneration:
 - i.** Basic salary and variable remuneration, including performance-based remuneration, share-based remuneration, bonuses and deferred or conditionally allocated shares.
 - ii.** Employment bonuses or payments as a recruitment incentive.
 - iii.** Severance payments.
 - iv.** Reclaims.
 - v.** Pension benefits, including the distinction between pension plans and contribution rates for the highest governance body, executives and all other employees.

- b.** how the performance criteria of the remuneration policy relate to the objectives of the highest governance body and managers for economic, environmental and social issues.

Information on remuneration is not published for reasons of confidentiality.

Performance indicator GRI SRS10238: Ratio of total annual remuneration to total annual remuneration

The reporting organisation must disclose the following information:

- a.** Ratio of the total annual remuneration of the organisation's highest-paid individual in each country with a significant operation to the median total annual remuneration for all employees (excluding the highest-paid individual) in the same country.

Information on remuneration is not published for reasons of confidentiality.

9. Stakeholder participation

The company discloses how socially and economically relevant stakeholder groups are identified and integrated into the sustainability process. It discloses whether and how a continuous dialogue is maintained with them and how its results are integrated into the sustainability process.

The materiality analysis conducted within the noventic group in 2020/2021 continues to form the basis for identifying and prioritising relevant sustainability issues. As part of the materiality analysis, individual interviews were conducted with the Group's most important external stakeholders in which the relevance of various sustainability topics was discussed. The stakeholders were identified by interviewing the noventic group's senior employees. Discussions were held with customers from the housing industry and metering services, the largest associations in the housing and energy industry, the Ministry of Economics and Construction and the German Council for Sustainable Development. The results of these surveys were discussed in an internal workshop with representatives from the Product Development, Purchasing, Sales, HR and Marketing departments and verified from an internal strategic perspective.

The result of the materiality analysis is still the noventic group's materiality matrix, which has been updated once and prioritises the most relevant sustainability issues for the Group. This prioritisation is still up to date.

The dialogue on sustainability issues and processes is to be continued in future with all stakeholders, including the workforce. A process is currently being prepared to revise the materiality analysis into a double materiality analysis, in which the stakeholder dialogue will be continued, among other things.

Performance indicators for criterion 9

Performance indicator GRI SRS10244: Key topics and concerns

The reporting organisation must disclose the following information:

- a.** Important issues and concerns raised during the stakeholder engagement process, including
- i.** how the organisation responds to these important issues and concerns - also through its reporting.
 - ii.** the stakeholder groups that have expressed the important topics and concerns in detail.

Quickly implementable and effective technologies in the focus of the target group

In dialogue with housing companies, one of the most important impulses was the desire for quickly implementable and effective energy efficiency technologies. This gave our development project "Smart central heating control for apartment blocks" - resulting from our strategic investment in Munich-based tado° - a corresponding boost to innovation.

Based on this impetus, we worked with tado° in the reporting period to prioritise the development of smart thermostats, which are already successful in the consumer market. The existing "SmartHome solution" served as the basis for a new end-to-end solution tailored to the specific requirements of the housing industry, particularly with regard to multi-party buildings. The development is to be transferred from pilot status to a scalable product at the start of the 2023/24 heating period - the market launch is planned for October 2023.

10. Innovation and product management

The company discloses how it uses suitable processes to ensure that innovations in products and services improve the sustainability of its own resource utilisation and that of users. For the main products and services, it also explains whether and how their current and future impact in the value chain and in the product life cycle is assessed.

As noventic group, we create solutions for the climate-intelligent control of properties with our technical (further) developments, products and services: with the help of digital and partly cloud-based control and visualisation software, hardware components and property management services.

Their performance and further development pursue the goals of

- a. the promotion of even more energy-saving behaviour,
- b. intuitive handling,
- c. improved longevity,
- d. the increase of conscious living comfort.

On the one hand, we pursue the goal of optimising our offers and solutions for our core target groups in the housing industry, their customers and resident households. On the other hand, we endeavour to anticipate, develop and launch new solutions on the market. We also respond to external, technical, social and regulatory developments with a clear investment strategy in new product and service solutions and new digital applications.

Through in-house developments and process improvements as well as further acquisitions, co-operations and new partnerships, the aim is to continuously utilise the constant changes and developments in the markets and technologies for the further development of the Group.

Effectiveness proven by factual study

One example of a successful cooperation is the noventic group's investment in the company tado°, which complements our product portfolio with intelligent control options for radiators. For example, consumption information during the year (UVI) and additional easy-to-use smart home systems help households to heat according to their needs, thereby reducing overall consumption and saving costs. The case study supported by the noventic group entitled "[Energy savings potential \(heating sector\) for tenants through the use of smart radiator thermostats](#)" by the Karlsruhe Institute of Technology (KIT) from April 2023 provided facts: It shows an adjusted average energy saving of 15.5% in tenant households in which smart thermostats from tado° were installed and whose tenants used the app. With solutions like these, we support energy-saving behaviour with the help of smart thermostats and play our part in the social commitment to climate protection set out in the Paris Agreement, among other things.

We promote sustainability through innovation

Furthermore, in the course of research and development in the noventic group, efficiencies in internal processes are recognised and increased in order to make an active contribution to the more efficient use of the necessary resources. With the help of the expertise of our specialised subsidiaries, we are thus making a clear contribution to economic efficiency and climate protection in the building sector: in technology development and production, in various specialised service processes and in new software and platform offerings.

Further information on internal innovation processes, including those that promote sustainability performance, is not published for reasons of confidentiality.

Performance indicators for criterion 10

Performance indicator G4FS11

Percentage of financial investments that undergo a positive or negative screening based on environmental or social factors.

(Note: the indicator must also be reported when reporting in accordance with GRI SRS)

We do not report on this indicator for reasons of confidentiality.

CRITERIA 11-20: Sustainability aspects

Criteria 11-13 on ENVIRONMENTAL CONCERNS

11. Utilisation of natural resources

The company discloses the extent to which natural resources are utilised for its business activities. This includes materials as well as the input and output of water, soil, waste, energy, land, biodiversity and emissions for the life cycle of products and services.

The Group's business operations require the usual level of resources for the holding company noventic and the service companies KALO, smarvis, ikw and imovis due to their predominantly office-based activities and additional field sales activities.

As an IT service company with predominantly virtual collaboration between employees spread across Europe, beyonnex uses fewer resources than is normal for service companies.

Resource consumption is higher at QUNDIS as an industrial manufacturing company. The majority of the total resources used and consumed are for production, followed by fuel consumption for vehicles and consumption for heat and electricity. QUNDIS essentially requires the following raw materials to manufacture its appliances: metals, gases, basic chemicals, cardboard and paper, plastics and natural materials as well as minerals and building materials. The noventic group's most important key figures for consumption such as heat, electricity, water, cardboard and paper, other raw materials, waste and waste water are already being recorded today, as are the resulting greenhouse gas emissions in CO₂ equivalents.

Information on the key figures for the raw materials required and the resulting greenhouse gas emissions in CO₂ equivalents is provided in the explanation of criterion 12. There are no relevant volumes of resources utilised that go beyond this information.

12. Resource management

The company discloses which qualitative and quantitative targets it has set for its resource efficiency, in particular the use of renewable energies, the increase in raw material productivity and the reduction in the use of ecosystem services, which measures and strategies it is pursuing in this regard, how these have been met or are to be met in the future and where it sees risks.

As the noventic group, we conserve resources and reduce and avoid adverse effects on the environment and climate wherever possible. This approach is enshrined in our Code of Conduct as the basis and lived precautionary principle and encompasses the development of new products and services as well as business operations.

Through the products we manufacture and the services we offer, we enable our customers to live as energy-efficiently as possible and thus contribute to climate protection in the building sector. At our locations, we want to maximise the efficient and effective use of resources, i.e. optimise the consumption of water, energy and other raw materials and reduce greenhouse gas emissions.

Quantitative targets have not yet been formulated in the noventic group's sustainability strategy; we are currently in the process of further developing and revising our materiality analysis, the results of which should also include concrete reduction targets for our CO₂ emissions. These results should be available in 2025. The most important key figures for consumption such as heat, electricity, water, cardboard and paper, other raw materials, waste and wastewater are already being recorded as part of the preparation of our CO₂ balance sheet, as are the resulting greenhouse gas emissions in CO₂ equivalents.



There are no significant risks in the area of resources and the environment, but care is constantly being taken to minimise the consumption of resources, for example in the areas of packaging and logistics.

Performance indicators for criteria 11 to 12

Performance indicator GRI SRS3011: Materials used The reporting organisation must disclose the following information:

- a. Total weight or volume of materials used to manufacture and package the organisation's major products and services during the reporting period, by:
 - i. non-renewable materials used.
 - ii. renewable materials used.

Key figures for our manufacturing subsidiary QUNDIS from the 2022/2023 financial year (unfortunately only available in german):

7.1.2 INPUT – Materialeinsatz

Materialien	BY 2018-2019*	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Bestückte Leiterplatten [t]	49,3	45,7	45,8	52,1	66,1
Li-Batterien [t]	50,7	45,9	45,6	48,0	65,0
Kunststoffteile [t]	190,1	181,1	186,5	214,4	268,0
Aluminium [t]	85,6**	77,0	76,4	77,8	119,3
Messing [t]	259,0**	277,7	303,7	372,5	404,6
Verpackung Pappe [t]	86,4	82,6	82,9	100,5	116,3
Temperaturfühler [t]	13,9	13,4	12,0	12,6	15,2
Schrauben, Zubehör [t]	1,0	1,01	1,05	2,8	2,6
INPUT Materialeinsatz gesamt [t]	736,1	724,5	753,9	880,8	1057,0
Hilfs- und Betriebsmittel zur Leiterplattenfertigung	BY 2018-2019*	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Lötmittel [t]	1,0	1,2	1,2	2,4	2,1
Schutzlacke und Vergussmassen [t]	0,2	0,2	0,1	0,1	0,3
CO ² Prozessgas [t]	0,2	0,1	0,1	0,1	0
Wasser, demineralisiert [t]	12	17	5	2	0,5

* Wertangabe für 13 Monate
** Verschleiss im Produktmix

Performance indicator GRI SRS3021: Energy consumption

The reporting organisation must disclose the following information:

a. The total fuel consumption within the organisation from non-renewable sources in joules or multiples thereof, including the types of fuel used.

b. The total fuel consumption within the organisation from renewable sources in joules or multiples thereof, including the types of fuel used.

c. In joules, watt-hours or their multiples, the total:

i. Power consumption

ii. Heating energy consumption

iii. Cooling energy consumption

iv. Vapour consumption

d. In joules, watt-hours or multiples thereof, the total(s):

i. electricity sold

ii. Heating energy sold

iii. Cooling energy sold

iv. steam sold

e. Total energy consumption within the organisation in joules or multiples thereof.

f. Standards, methodologies, assumptions and/or calculation programme used.

g. Source for the conversion factors used.

Key figures for our manufacturing subsidiary QUNDIS from the 2022/2023 financial year (unfortunately only available in german):

Energie	BY 2018-2019*	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Strom [MWh]	3.450	3.117	3.358	3.296	2.911
Gas [MWh]	2.279	2.016	2.162	2.233	1.649
Diesel [MWh]	966	737	671	801	904
Benzin [MWh]	nb	nb	nb	78	42
Wasser	BY 2018-2019*	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Wasser [m³]	3.584	3.432	3.576	3.331	2.284

* Wertangabe für 13 Monate



	Energieanteil BY 2018-2019	Energieanteil BY 2019-2020	Energieanteil BY 2020-2021	Energieanteil BY 2021-2022	Energieanteil BY 2022-2023
Anteilig Strom*	51%	53%	54%	52%	53%
Anteilig Gas	34%	35%	35%	35%	30%
Anteilig Diesel	15%	12%	11%	13%	17%

* davon 53,1% 2018, 55,6% 2019, 60,56% 2020, 66,03% 2021, 57,07% 2022 erneuerbare Energien

Die Gesamtbetriebszeit pro Jahr lässt sich nicht pauschal angeben, da es Bereiche im Einschicht-, Zweischicht- oder Dreischicht-Betrieb gibt. Beim regelmäßigen Funktionstest des Notstromaggregates wird Heizöl verbraucht. Dies beläuft sich bei circa 500 Liter pro Jahr.

Performance indicator GRI SRS3024: Reduction in energy consumption

The reporting organisation must disclose the following information:

- a.** Amount of reduction in energy consumption achieved as a direct result of energy saving and energy efficiency initiatives, in joules or multiples thereof.
- b.** The types of energy included in the reduction: fuel, electricity, heating, cooling, vapour or all.
- c.** The basis for calculating the reduction in energy consumption, such as base year or base/reference, and the reasons for this choice.
- d.** Standards, methodologies, assumptions and/or calculation programme used.

For comparative figures for QUNDIS, see previous indicator. Comparative figures for the entire Group are not available.

Performance indicator GRI SRS3033: Water withdrawal

The reporting organisation must disclose the following information:

a. Total water withdrawal from all areas in megalitres and a breakdown of the total volume by the following sources (if applicable):

- i.** Surface water.
- ii.** Groundwater.
- iii.** Sea water.
- iv.** produced water.
- v.** Water from third parties.

b. Total water withdrawal in megalitres from all areas of water stress and a breakdown of the total amount by the following sources (if applicable):

- i.** Surface water.
- ii.** Groundwater.
- iii.** Sea water.
- iv.** produced water.
- v.** water from third parties and a breakdown of the total volume by the extraction sources listed in iiv.

c. A breakdown of the total water withdrawal from each of the sources listed in 3033a and 3033b in megalitres by the following categories:

- i.** Fresh water (≤ 1000 mg/l filtrate dry residue (Total Dissolved Solids (TDS))).
- ii.** other water (> 1000 mg/l filtrate dry residue (TDS)).

d. Any necessary context on how the data was compiled, e.g. standards, methods and assumptions.

Key figures for our manufacturing subsidiary QUNDIS from the 2022/2023 financial year (unfortunately only available in german):

Emissionen	BY 2018-2019*	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Sanitär- und Industrieabwasser [m ³]	3.584	3.432	3.581	3.331	2284

Die Abwasseranalyse ergab folgende Werte:

Abwasseranalyse	BY 2018-2019	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023	Grenzwert der Entwässerungssatzung Erfurt	
pH-Wert	7,9	7,5	7,5	7,4	8,2	7,9	6,5 bis 10
Organisch gebundener Kohlenstoff (TOC) [mg/l C]	3	16,6	12,0	20,5	9,2	6,9	50mg/l
Phosphor [mg/l P]	0,09	0,2	0,4	0,8	0,7	0,9	50mg/l
organische Halogenverbindungen (AOX, [mg/l])	0,018	0,01	0,04	0,02	0,01	0,02	1mg/l
Stickstoff aus Nitrit (NO ₂ -N, [mg/l])	0,097	0,1	< BG	< BG	< BG	<0,03	10mg/l

Performance indicator GRI SRS3063 (2020): Waste generated The reporting organisation shall disclose the following information:

- a. Total weight of waste generated in metric tonnes and a breakdown of this total by composition of the waste.
- b. Contextual information required to understand the data and the way in which the data has been collated.

Key figures for our manufacturing subsidiary QUNDIS from the 2022/2023 financial year (unfortunately only available in german):

7.1.5 OUTPUT – Abfälle

Im vergangenen Geschäftsjahr haben wir uns intensiv mit unserem Abfallmanagement beschäftigt, um Verbesserungspotentiale aufzeigen zu können. Die anfallenden Abfälle werden getrennt nach gefährlichem und nichtgefährlichem Abfall erfasst und gesammelt. Falls eine Vermeidung der Abfälle nicht möglich ist, wird eine Verwertung der Abfälle angestrebt.

Gefährlicher Abfall [1] AVV-Abfallbezeichnung	Abfallschlüssel (AVV)	BY 2018-2019	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
andere Reaktions- und Destillationsrückstände	07 01 08*	1,32	1,61	3,69	2,04	1,28
Farb- und Lackabfälle, die organische Lösemittel oder andere gefährliche Stoffe enthalten	08 01 11*	0,11	0,10	0,09	0,06	0,37
Klebstoff- und Dichtmassenabfälle, die organische Lösemittel oder andere gefährliche Stoffe enthalten	08 04 09*	0	0	0,05	0	0
Verpackungen, die Rückstände gefährlicher Stoffe enthalten oder durch gefährliche Stoffe verunreinigt sind	15 01 10*	0,06	0,03	0,14	0,07	0,05
Aufsaug- und Filtermaterialien (einschließlich Ölfiler a. n. g.), Wischtücher und Schutzkleidung, die durch gefährliche Stoffe verunreinigt sind	15 02 02*	0,48	0,46	0,58	0,35	0,18
gebrauchte Geräte, die Fluorchlorkohlenwasserstoffe, HFCKW oder HFKW enthalten	16 02 11*	0	0	1,80	0	0
gefährliche Bauteile enthaltende gebrauchte Geräte mit Ausnahme derjenigen, die unter 16 02 09 bis 16 02 12 fallen	16 02 13*	0	5,47	33,36	59,37	45,4

Bleibatterien	16 06 01*	0	0	1,08	0	0
Leuchtstoffröhren und andere quecksilberhaltige Abfälle	20 01 21*	0,02	0,16	0	0	0
Batterien und Akkumulatoren, die unter 16 06 01, 16 06 02 oder 16 06 03 fallen, sowie gemischte Batterien und Akkumulatoren, die solche Batterien enthalten	20 01 33*	1,80	2,69	9,11	2,75	4,91
Nichtgefährlicher Abfall [t] AVV-Abfallbezeichnung	Abfallschlüssel (AVV)	BY 2018-2019	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Verpackungen aus Papier und Pappe	15 01 01	50,5	55,87	99,66	67,95	68,46
Verpackungen aus Kunststoff	15 01 02	0,06	36,63	61,63	45,59	38,68
Verpackungen aus Holz	15 01 03	10,12	9,43	17,10	8,27	3,18
gemischte Verpackungen (rote Tonne, Gewerbetonne plus)	15 01 06	32,75	4,04	6,85	5,37	22,81
Verpackungen aus Glas (Weiß- und Buntglas getrennt)	15 01 07	n. e.	n. e.	n. e.	0*	0
gebrauchte Geräte mit Ausnahme derjenigen, die unter 16 02 09 bis 16 02 13 fallen	16 02 14	22,29	12,73	1,57	0,74	0,35
aus gebrauchten Geräten entfernte Bauteile mit Ausnahme derjenigen, die unter 16 02 15 fallen	16 02 16	9,42	13,01	13,46	11,36	11,84
Kupfer, Bronze, Messing	17 04 01	1,48	0	0	0	0
Aluminium	17 04 02	0,82	0	0	0	1,87
Eisen und Stahl	17 04 05	1,06	0	6,69	0,24	2,66
gemischte Metalle	17 04 07	0	2,2	15,43	15,20	6,44
Kabel mit Ausnahme derjenigen, die unter 17 04 10 fallen	17 04 11	1,02	0,29	0,26	0,48	0,21
Eisenmetalle	19 12 02	9,9	0	0	0	0
Kunststoff und Gummi	19 12 04	0,9	0	0	0	0
Papier und Pappe (Altakten)	20 01 01	0	0	8,28	0,12	0,48
gebrauchte elektrische und elektronische Geräte mit Ausnahme derjenigen, die unter 20 01 21, 20 01 23 und 20 01 35 fallen	20 01 36	0	0,04	0,09	0	0,06
Metalle	20 01 40	n. e.	n. e.	n. e.	2,68	0,9
biologisch abbaubare Abfälle	20 02 01	n. e.	n. e.	n. e.	3,26	3,32
gemischte Siedlungsabfälle	20 03 01	0,47	7,99	5,73	13,10	12,82
Sperrmüll	20 03 07	3,98	0	9,78	5,62	4,66
Altholz	17 02 01					1,5

n. e. = nicht erfasst
* 2021 / 2022 noch keine Abholung, aber Sammlung / Trennung

Nach gefährlichem, nichtgefährlichem Abfall sowie der Gesamtmenge des Abfallaufkommens zusammengefasst ergibt sich die folgende Bilanz:

	BY 2018-2019	BY 2019-2020	BY 2020-2021	BY 2021-2022	BY 2022-2023
Gefährlicher Abfall [t]	4	11	50	65	52
Nichtgefährlicher Abfall [t]	145	142	247	180	180
Gesamtsumme Abfall [t]	149	153	297	245	232

13. Climate-relevant emissions

The company discloses its greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the targets it has set itself for reducing emissions.

In the reporting period under review, emissions in the noventic group continued to be generated primarily in the production area of the subsidiary QUNDIS. In addition to production, further emissions are generated by the operation of the company car fleet and by heat requirements and electricity use at the various locations, e.g. through the operation of cloud-based services / server operation.

As the noventic group's sustainability strategy was developed in the 2019/2020 financial year and there have since been various updates to the legal basis for non-financial and sustainability reporting, we are revising our sustainability strategy.

We are currently revising the materiality analysis on which our sustainability strategy is based. This revision will result in further fundamental projects for the noventic group with regard to the implementation of the sustainability strategy.

Compared to the last CO₂ balance sheet published by the noventic group for the 2020/21 financial year, the result of the greenhouse gases determined increased by 27.95%. This is due to the expansion of the scope of the analysis and a higher level of detail. For example, it was possible to include more raw materials in this report, take into account business trips by air or train and collect more data from the individual companies. As a group of companies, we aim to be predominantly climate-neutral by 2045, although it will most likely not be possible to completely reduce greenhouse gas emissions in the area of industrial production. Offsetting emissions that cannot be reduced would then be considered for this area.

The consumption values of the noventic group already available today and the resulting greenhouse gas emissions in CO₂ equivalents are given in the explanation of criterion 12.

Performance indicators for criterion 13

Performance indicator GRI SRS3051 (see GHEN15): Direct GHG emissions (Scope 1)

The reporting organisation must disclose the following information:

- a.** Gross volume of direct GHG emissions (Scope 1) in tonnes of CO₂ equivalent.
- b.** Gases included in the calculation; either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in tonnes of CO₂ equivalent.
- d.** The base year selected for the calculation, if applicable, including:
 - i.** the reason for this choice.
 - ii.** of emissions in the base year.
 - iii.** of the context for all significant changes in emissions that led to the recalculation of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source.
- f.** Consolidation approach for issues; whether equity share approach, financial or operational control.
- g.** Standards, methodologies, assumptions and/or calculation programme used.

Direct GHG emissions (Scope 1) in tonnes of CO₂ equivalents: 1,548.48 tonnes.

A CO₂ balance sheet for the 2021 / 2022 financial year was prepared for the noventic group at the beginning of 2024. The calculation was carried out using the "Ecocockpit" tool.

Performance indicator GRI SRS3052: Indirect energy-related GHG emissions (Scope 2)

The reporting organisation must disclose the following information:

- a.** Gross volume of indirect energy-related GHG emissions (Scope 2) in tonnes of CO₂ equivalent.
- b.** If applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2) in tonnes of CO₂ equivalent.
- c.** If applicable, the gases included in the calculation; either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- d.** The base year selected for the calculation, if applicable, including:
 - i.** the reason for this choice.
 - ii.** of emissions in the base year.
 - iii.** of the context for all significant changes in emissions that led to the recalculation of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source.
- f.** Consolidation approach for issues; whether equity share approach, financial or operational control.
- g.** Standards, methodologies, assumptions and/or calculation programmes used.

Indirect GHG emissions (Scope 2) in tonnes of CO₂ equivalents: 852.35 tonnes.

A CO₂ balance sheet for the 2021 / 2022 financial year was prepared for the noventic group at the beginning of 2024. The calculation was carried out using the "Ecocockpit" tool.

Performance indicator GRI SRS3053: Other indirect GHG emissions (Scope 3)

The reporting organisation must disclose the following information:

- a.** Gross volume of other indirect GHG emissions (Scope 3) in tonnes of CO₂ equivalents.
- b.** If applicable, the gases included in the calculation; either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in tonnes of CO₂ equivalent.
- d.** Categories and activities relating to other indirect GHG emissions (Scope 3) included in the calculation.
- e.** The base year selected for the calculation, if applicable, including:
 - i.** the reason for this choice.
 - ii.** of emissions in the base year.
 - iii.** of the context for all significant changes in emissions that led to the recalculation of base year emissions.
- f.** Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source.
- g.** Standards, methodologies, assumptions and/or calculation programmes used.

Other indirect GHG emissions (Scope 3) in tonnes of CO₂ equivalents: 12,254.45 tonnes.

A CO₂ balance sheet for the 2021 / 2022 financial year was prepared for the noventic group at the beginning of 2024. The calculation was carried out using the "Ecocockpit" tool.

Performance indicator GRI SRS3055: Reduction of GHG emissions
The reporting organisation must disclose the following information:

- a.** Extent of GHG emission reductions that are a direct result of emission reduction initiatives, in tonnes of CO₂ equivalents.
- b.** Gases included in the calculation; either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Base year or base/reference, including the justification for this choice.
- d.** Categories (scopes) in which the reduction has been achieved; whether for direct (Scope 1), indirect energy-related (Scope 2) and/or other indirect (Scope 3) GHG emissions.
- e.** Standards, methodologies, assumptions and/or calculation programmes used.

There has been an increase of 3,201.45 tonnes of CO₂ equivalents (+ approx. 28%) compared to the previous CO₂ balance.

The aforementioned increase relates in particular to Scope 3 and an extension of the observation horizon as well as a more in-depth analysis, meaning that comparability is limited. Fortunately, Scope 2 recorded a considerable decrease. This is due to the switch to green electricity.

To date, some data has been based on estimates and approximate values. This is either because exact values are not yet recorded in some cases, data is not available or cannot be queried in a meaningful way. We are continuing to work on further standardising the data in the following balance sheets and establishing meaningful query processes where possible.

For these reasons, a security surcharge of 10 per cent was included this year. This takes account of the fact that some gaps still exist and some processes have not yet been optimised.

The noventic group and its subsidiaries aim to continuously improve the Group's greenhouse gas footprint.

Criteria 14-20 on SOCIETY

Criteria 14-16 on EMPLOYEE RELATIONSHIPS

14. Employee rights

The company reports on how it complies with nationally and internationally recognised standards on employee rights and promotes the participation of employees in the company and in the company's sustainability management, what goals it has set itself in this regard, what results have been achieved to date and where it sees risks.

In the Group-wide Code of Conduct, the companies of the noventic group undertake to respect, protect, promote and comply with the applicable labour laws and international standards as set out in the United Nations Universal Declaration of Human Rights, the ILO Conventions, the European Convention for the Protection of Human Rights and the German Basic Law, among others.

At KALO, ikw and QUNDIS, the protection of employee rights is also monitored by the Works Council. By complying with all statutory employee rights in Germany, we are not exposed to any significant risks in this area. We have therefore not currently formulated any specific objectives.

The noventic group promotes open feedback and a culture of dialogue via the Group-wide intranet "MONA". In addition, regular digital and analogue formats are set up at subsidiary level (such as "corridor discussions with the management", "KALO compact", "allhandmeetings" or IT demos for a better understanding of the processes and tasks of the specialist departments). In particular, this promotes direct contact between staff and management and an understanding that extends beyond the individual's own areas of work or department. beyonnex has introduced "360° feedback", for example, in order to obtain clear feedback from the entire workforce.

A flexible training concept was also introduced at beyonnex in March 2023, in which every employee is given an annual budget and the freedom to take part in training and develop their skills.

The noventic group promotes the active involvement of the workforce in sustainability measures in accordance with Chapter I No. 4 of the Code of Conduct. Examples of this are as follows:

- The "Sustainable workplace" intranet working group is working on a resource-saving design for everyday working life and the workplace of the future.
- In Erfurt, a group of employees once again organised their joint participation in the "[Cycle to Work](#)" (MdRzA) campaign. Employees from other companies within the noventic group were also informed about the campaign and encouraged to take part.
- At KALO, trainees are also involved in the topic of sustainability, e.g. with sustainable behaviour tips at the Hamburg site.
- Once again, the entire noventic group took part in [the "City Cycling"](#) campaign, a Germany-wide initiative to promote safe cycling and reduce individual and municipal CO₂ emissions. In 2022, 1,944.2 kg of CO₂ were avoided by cycling a total of 12,624.8 kilometres.



In the 2023/2024 financial year, we are again planning to promote campaigns such as the previous ones in the spirit of sustainability, including through high visibility within the noventic group, in order to encourage active participation by the workforce.

The Hamburg location also participates in discounted hvv job tickets and the JobRad project. In the reporting period, 21 new JobRad contracts were signed.

This means that a total of 71 job bikes have already been purchased.

For internal communication, we use the MONA intranet, short info mailings and direct dialogue. As we have already seen in previous financial years, addressing a broad range of employees not only increases participation, but also general interest in and commitment to the Group companies.

As a group of companies, the noventic group operates primarily in Germany, but also abroad. During the reporting period, intensive work was carried out on the implementation of Group-wide supply chain management in accordance with the German Supply Chain Duty of Care Act (LkSG), which addresses, among other things, the improvement of occupational health and safety in the supply chain, see Crit. 20.

A Group-wide team was formed for this purpose, made up of employees from the companies in the noventic group. The law obliges companies to observe due diligence obligations both in their own business area and in their supply chains. In particular, compliance with the relevant laws (for their own business area) and the monitoring of suppliers and responsible management of supply chains with regard to risks are the measures required here. As part of this process, the introduction of risk management for the LkSG in the company, the creation of a policy statement on respect for human rights and the environment, the establishment of concrete measures, both preventive and remedial in the event of violations, the establishment of an internal complaints procedure and the preparation of a report on the implementation of the measures have been prepared or already implemented. In accordance with our Declaration of Principles on Respect for Human Rights and the Environment, the noventic group is committed to respecting human rights and protecting the environment. Respect for human rights is a fundamental value of the noventic group. We respect, protect, promote and comply with applicable laws and respect all internationally recognised human rights that are relevant to our business operations. We base our declaration of principles of the corporate human rights strategy in particular on

- the ten principles of the UN Global Compact, the
- Universal Declaration of Human Rights,
- Convention No. 29 of the International Labour Organization of 28 June 1930 concerning Forced or Compulsory Labour (BGBl. 1956 II p. 640, 641) (ILO Convention No. 29),
- the Protocol of 11 June 2014 to Convention No. 29 of the International Labour Organization of 28 June 1930 concerning Forced or Compulsory Labour (Federal Law Gazette 2019 II p. 437, 438),
- Convention No. 87 of the International Labour Organisation of 9 July 1948 concerning Freedom of Association and Protection of the Right to Organise (BGBl. 1956 II p. 2072, 2071), as amended by the Convention of 26 June 1961 (BGBl. 1963 II p. 1135, 1136) (ILO Convention No. 87),
- Convention No. 98 of the International Labour Organisation of 1 July 1949 concerning the Application of the Principles of the Right to Organise and the Right to Collective bargaining (BGBl. 1995 II p. 1122, 1123), amended by the Convention of 26 June 1961 (BGBl. 1963 II p. 1135, 1136) (ILO Convention No. 98),

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- Convention No. 100 of the International Labour Organisation of 29 June 1951 concerning Equal Remuneration for Men and Women Workers for Work of Equal Value (Federal Law Gazette 1956 II p. 23, 24) (ILO Convention No. 100),
 - Convention No. 105 of the International Labour Organization of 25 June 1957 concerning the Abolition of Forced Labour (BGBl. 1959 II p. 441, 442) (ILO Convention No. 105),
 - Convention No. 111 of the International Labour Organisation of 25 June 1958 concerning Discrimination in Respect of Employment and Occupation (Federal Law Gazette 1961 II p. 97, 98) (ILO Convention No. 111),
 - Convention No. 138 of the International Labour Organisation of 26 June 1973 concerning the minimum age for admission to employment (Federal Law Gazette 1976 II p. 201, 202) (ILO Convention No. 138),
 - Convention No. 182 of the International Labour Organisation of 17 June 1999 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour (Federal Law Gazette 2001 II p. 1290, 1291) (ILO Convention No. 182),
 - the International Covenant on Civil and Political Rights of 19 December 1966 (BGBl. 1973 II p. 1533, 1534),
 - the International Covenant of 19 December 1966 on Economic, Social and Cultural Rights (Federal Law Gazette 1973 II p. 1569, 1570),
 - the Minamata Convention on Mercury of 10 October 2013 (Federal Law Gazette 2017 II p. 610, 611) (Minamata Convention),
 - the Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants (Federal Law Gazette 2002 II p. 803, 804) (POPs Convention), last amended by the resolution of 6 May 2005 (Federal Law Gazette 2009 II p. 1060, 1061),
 - the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989 (Federal Law Gazette 1994 II p. 2703, 2704) (Basel Convention), last amended by the Third Ordinance amending the Annexes to the Basel Convention of 22 March 1989 of 6 May 2014 (Federal Law Gazette II p. 306/307),
 - the OECD Guidelines for Multinational Enterprises,
 - the UN Guiding Principles on Business and Human Rights, the
 - United Nations Sustainable Development Goals,
 - the European Convention for the Protection of Human Rights and
 - the Basic Law of the Federal Republic of Germany.

15. Equal opportunities

The company discloses how it implements national and international processes and what goals it has to promote equal opportunities and diversity, occupational health and safety, co-determination, integration of migrants and people with disabilities, appropriate pay and work-life balance, and how it implements these.

It is a fundamental concern of the noventic group to fill management positions with a balanced number of women and men. The companies of the noventic group also regard it as a matter of course - as laid down in the noventic group's Code of Conduct - that equal opportunities are maintained for the entire workforce regardless of gender, ethnic, social or national origin, religion, age, illness or disability, sexual orientation, political conviction or other personal characteristics. There is no quantitative categorisation of the aforementioned objectives for a specific time horizon.

The following can be reported from the reporting period, either as a continuation or as a new initiative:

Proportion of women

The proportion of women on the KALO Executive Board was 44 per cent in the reporting period: four out of nine managers are women. At middle management level, 29.6 per cent of management positions are held by women. The proportion of women in the overall workforce is 46 per cent.

At the end of the 2021/2022 financial year, the proportion of women in top management at QUNDIS was 33 per cent and 40 per cent in middle management.

beyonnex is currently working on concepts to promote women more strongly in software and hardware development in future and to fill corresponding management positions.

WorkLifeBalance

In order to promote an optimal work-life balance, caring for family members and other health issues, the noventic group favours a flexible division of working hours within and outside the company and flexible working hours (with reduced working hours if necessary).

The noventic subsidiaries utilise various mobile working concepts that have been agreed and tailored to the respective companies.

Integration

The noventic group would also like to pave the way into working life for people who have just arrived in Germany. It therefore takes into account people who have had to leave their home country and now want to build a new life in Germany. This includes refugees from Ukraine as well as those from countries in the Middle East.

One of the most important integration factors is language. English has therefore become established as the working language in some teams in order to integrate people who do not yet speak German sufficiently quickly. To support this process, KALO offers English language courses for employees. These have been very well received by the workforce, so the successful programme will be continued. In the 2022/23 financial year, 20 KALO employees took part in such a course. beyonnex also offers English language courses.

Remuneration

Fair remuneration is a fundamental principle in the companies of the noventic group. For example, KALO has established a transparent and clearly defined annual salary adjustment process in cooperation with the works council since 2019. The employment contracts are generally based on the "Rahmentarif AGA Groß und Außenhandel Hamburg" (AGA Wholesale and Foreign Trade Hamburg framework agreement), although they are not bound by collective agreements.

16. Qualification

The company discloses what goals it has set and what measures it has taken to promote employability, i.e. the ability of all employees to participate in the world of work and professional life, and to adapt to demographic developments, and where it sees risks.

Vocational training

For all companies in the noventic group, high-quality and varied vocational training is a valuable asset. There are individualised training plans as well as collaborations with universities and the option of dual studies. In the current reporting period, twelve trainees and three students are employed. All noventic group companies offer internships in various areas as well as extensive employment opportunities for working students (including corporate communications, controlling, human resources and IT).

Promotion of further training

At the noventic group, opportunities for staff training are standard practice in all companies.

KALO has developed the KALO)Academy, the internal training and development centre, to make the range of training courses transparent for employees. The platform, which is published on the intranet, provides an overview of KALO's further education and training programmes and also allows employees to communicate their own requirements.

beyonnex has created the role of "Engineering Manager" to drive forward the topic of "People Management". beyonnex is currently working on clear structures and role descriptions, transparent salary bands, etc. in order to be able to show the workforce where they currently stand and how they can develop further.

Qualification goals

The noventic group attaches great importance to a well-trained workforce that understands, supports and actively shapes the transformation process of the group of companies. The fact that many of them have been with the company for many years emphasises the valued employment prospects. Responsible and self-determined behaviour is at the heart of our work processes. Personnel development measures are implemented in line with these needs.

KALO in focus

In value dialogues between teams and their managers, values were defined at KALO that strengthen joint action in line with the corporate values. The communication of corporate values was also promoted in so-called lounge discussions. Employees from various status groups and members of management take part in the lounge discussions. The dialogue takes place in a relaxed atmosphere at a neutral location (e.g. a hotel) outside the company. The discussions are moderated by KALO's HR developer.

In cross-departmental and cross-hierarchical events, moderated by representatives from the management team, KALO discussed the shared group values and questions of concrete implementation. In addition to the values dialogue, leadership principles were also developed to provide managers with additional standards and strengthen their actions. The managers were actively involved in the "leadership dialogue" format. KALO is convinced that this will enable it to meet the challenges of the rapidly changing digital world and successfully move into the future together with the Group. The "Time for leadership" format is to be re-established in the 2023/24 financial year.

Health protection for employees

As an employer, the noventic group ensures that the statutory regulations on occupational health and safety are complied with. In addition, we want to use our occupational health management programme to reduce the strain on employees and strengthen their health resources.

Healthcare

Within the noventic group, we offer various special seminars and programmes, cooperate with health insurance companies and are constantly developing our health promotion activities. Various offers and measures include, for example, flexible working time models, back training courses, company sports, ergonomic training, the provision of drinks, healthy canteen meals and a BEM programme, which helps those on long-term sick leave to think together with their employer about measures to strengthen their recovery. These discussions build trusting relationships that lead to long-term improvements in health.

Ergonomic topics are increasingly emphasised in the regular health and safety briefings and dynamic sitting, for example, is promoted. Our health and safety experts offer regular consultations on all issues relating to the workplace and health and safety. The focus in the financial year was on eye health, with online seminars organised with the company doctor to provide medical knowledge and tips. Flu vaccinations are also offered.

Since its launch in November 2022, the canteen has regularly offered vegan and vegetarian dishes and tried out new recipes. The canteen committee took up its advisory role with renewed vigour and is supporting the canteen staff along the way.

The "Mental Health @beyonnex" programme has been in place at beyonnex since January 2023. Employees can receive anonymous support if they are experiencing mental challenges. The programme is run by psychologists from the cooperation partner "OpenUp".

Health protection in the home office

As an employer, KALO endeavours to improve our employees' workplaces at home, particularly by providing information and education. Today, employees work outside the company for large parts of the week, so we also focus on health in the home office. Occupational health and safety training focuses on this and conveys the importance of ergonomic working methods and taking breaks. A company agreement concluded in June 2023 (limited to 18 months) allows employees to work from home for a large part of the week. The teams are required to organise their own presence times in the company and to discuss occasions that require their presence, such as induction, trainee support or team meetings.

Health protection during desk sharing

When KALO uses desk sharing, the furniture is largely ergonomically designed and corresponds to the latest findings in ergonomics. Only height-adjustable office desks are purchased. The correct handling of the height-adjustable desks and suggestions for dynamic use were provided in training sessions.

Digital empowerment

Employees receive regular training on the topic of IT security in the form of videos, quizzes and interactive formats, among other things, to help them become "IT security heroes".

There are no quantitative targets or a specific time horizon for any of the above-mentioned areas.

We have not identified any significant risks from our business activities with regard to the qualification of employees. In the event that significant risks should nevertheless arise with regard to qualification, suspected reportable actions within our own company and those of suppliers or business partners in the supply chain can be reported quickly and easily.

Performance indicators for criteria 14 to 16

Performance indicator GRI SRS4039: Work-related injuries The reporting organisation shall disclose the following information:

a. For all employees:

- i.** Number and rate of fatalities due to work-related injuries.
- ii.** Number and rate of work-related injuries with serious consequences (excluding fatalities).
- iii.** Number and rate of documentable work-related injuries.
- iv.** the main types of work-related injuries.
- v.** Number of hours worked.

b. For all employees who are not employees but whose work and/or workplace is controlled by the organisation:

- i.** Number and rate of fatalities due to work-related injuries.
- ii.** Number and rate of work-related injuries with serious consequences (excluding fatalities).
- iii.** Number and rate of documentable work-related injuries.
- iv.** the main types of work-related injuries.
- v.** Number of hours worked.

The points of the indicator SRS 4039 can be taken from the GRI and reported here voluntarily.

Performance indicator GRI SRS40310: Work-related illnesses
The reporting organisation must disclose the following information:

a. For all employees:

- i.** Number and rate of deaths due to work-related illnesses.
- ii.** Number of documentable work-related illnesses.
- iii.** the most important types of work-related illnesses.

b. For all employees who are not salaried employees whose work

and/or workplace, however, are controlled by the organisation:

- i. Number of deaths due to work-related illnesses.
- ii. Number of documentable work-related illnesses.
- iii. the most important types of work-related illnesses.

The points ce of the indicator SRS 40310 can be taken from the GRI and reported h e r e voluntarily.

There were no work-related fatalities in the Group. There was one work-related injury in each of the years 2020, 2021 and 2022. In 2022, three work-related accidents were reported to the employers' liability insurance association. The injuries were minor and had no long-term consequences. Reportable accidents at work are documented and reported to the employers' liability insurance association, the HR department and the KALO or QUNDIS works council and reported to the Occupational Safety Committee (ASA). The figures are not published internally.

There were no deaths due to work-related illnesses. As in the past, the number of long-term illnesses is determined and all long-term sick employees are offered "Company Integration Management" (BEM) and accompanied with supportive measures. In protected dialogue situations, the social environment of the sick person is considered as well as the working environment from a professional point of view. Equally important is the emotional consideration of relationships within the work team and with the manager. Restoring and maintaining the ability to work is important to us in BEM. In order to ensure this, the affected colleagues receive intensive support over the relevant period.

Regular counselling services

We are also guided by monthly key figures and analyse the sickness rate. QUNDIS and KALO are also in regular dialogue with the company doctor and the occupational health and safety specialist (FaSi). KALO regularly organises counselling sessions in which the company doctor and the occupational health and safety specialist are present in the company and personally advise employees on occupational health and safety issues. Insofar as we are aware of the illnesses, the majority are not attributable to the activity. If we determine that there could be a connection to the activity and/or relationships at the workplace, we offer support.

Prevention is important to us, which is why we have organised and continue to organise resilience seminars in a number of departments with high levels of stress. We hope that this will strengthen mindfulness among managers and employees.

Focus on physical and mental health

At noventic and KALO, regular flu vaccination programmes are offered; at KALO, a visual acuity test is also carried out at VDU workstations. KALO also works with occupational and organisational psychologists as part of its Employer Assistance Programme (EAP). Every employee can take advantage of up to three hours of counselling. This service is free of charge for employees and, of course, anonymous to the employer. KALO also has one employee on the programme

"Mental Health First Aid" to respond to the increasing number of mental health problems in the workplace.

Performance indicator GRI SRS4034: Employee participation in occupational health and safety

The reporting organisation must disclose the following information for employees, and employees who are not employees but whose work and/or workplace is controlled by the organisation:

a. A description of the procedures for employee involvement and consultation in the development, implementation and performance evaluation of the occupational health and safety management system and for providing access to and communicating relevant occupational health and safety information to employees.

b. If there are formal employer-employee health and safety committees, a description of their responsibilities, frequency of meetings, decision-making authority and whether and, if so, why employees are not represented on these committees.

As in previous years, information on occupational health and safety is stored on the MONA intranet so that employees can obtain up-to-date information.

The ASA meets regularly once a quarter to discuss issues, make suggestions to the management and drive health management forward. After the ASA meetings, information is sent to the company and reports on important health and safety issues.

Performance indicator GRI SRS4041 (see G4LA9): Hours of training and education

The reporting organisation must disclose the following information:

a. Average number of hours spent on education and training by an organisation's employees during the reporting period, broken down by:

i. Gender.

ii. Employee category.

In the reporting period, the expenses and number of hours spent by employees on training and further education measures have so far only been recorded in a structured manner for KALO in the following formats.

At KALO, the focus of employee group-dependent further training is on the qualification of managers, especially junior managers, who are regularly trained in various modular events on management issues. Employees at the administrative level can mainly receive further training through needs-based specialised seminars. The focus continues to be on change management, communication and conflict resolution as well as resilience training.

Internal and external coaches are also available at KALO for bilateral training sessions, which are aimed in particular at a specific target group: Young people entering the world of work have special training needs. KALO supplements its dual training programme with specific seminars for trainees on the topics of communication and presentation, telephone training, presentation and correspondence. During the reporting period, various measures totaling 290 hours were carried out at KALO on 110 dates, with 440 employees taking part in the training measures. In August 2023, the company launched the "KALO)Academy", an internal online training platform, to publicise its training programme. It is not possible to report in more detail by employee category or gender as these parameters are not recorded separately.

KALO has introduced the "Lounge Talks" format to promote contact with the management and, in particular, an understanding of the company's values. Lounge talks were held for the first time in September 2022 and have since been held on six occasions with a total of 53 participants. KALO is also facing up to the transformation brought about by changing market requirements and digitalisation: 279 employees took part in 36 in-house workshops on transformation and team development issues. In total, KALO organised 122 hours invested in in-house workshops.

The KALO workforce also has the option of taking educational leave. Some members of staff have taken advantage of this offer: 10 days over a two-year period are possible.

Performance indicator GRI SRS4051: Diversity

The reporting organisation must disclose the following information:

a. Percentage of individuals in an organisation's governance bodies in each of the following diversity categories:

- i.** Gender.
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old.
- iii.** If applicable, other diversity indicators (such as minorities or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender.
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old.
- iii.** If applicable, other diversity indicators (such as minorities or vulnerable groups).

For reasons of confidentiality, no report is provided on lit. a. of the performance indicator.

No information is currently available on lit. b. above. However, we plan to provide information here in the future, where possible.

Performance indicator GRI SRS4061: Incidents of discrimination

The reporting organisation must disclose the following information:

a. Total number of incidents of discrimination during the reporting period.

b. Status of incidents and actions taken in relation to the following items:

- i.** Incident reviewed by the organisation.
- ii.** Remediation plans implemented.
- iii.** Remediation plans that have been implemented and whose results have been assessed as part of a routine internal management review process.
- iv.** Incident is no longer the subject of an action or complaint.

Incidents of discrimination and remedial action taken

In the 2022/2023 financial year, no cases of discrimination were known or reported via the relevant reporting centres at KALO and QUNDIS.

Complaints management

The workforce is familiar with the General Equal Treatment Act (AGG). The aim of the Act is to prevent or eliminate discrimination on the grounds of race or ethnic origin, gender, religion or belief, disability, age or sexual identity.

A complaints office has been set up at KALO. This function is carried out by "Personnel & Culture Management" and is subject to confidentiality. The process is published on the intranet.

KALO employees have the right to contact the company's complaints office if they feel that they have been discriminated against by their employer, manager, other employees or third parties in connection with their employment relationship for a reason specified in the AGG. The complaint must be examined and the result communicated to the employee making the complaint.

The rights of the employee representatives remain unaffected.

A process to review and reorganise the noventic group's reporting system was initiated in the reporting period, the progress of which will be reported on in the following year.

Criterion 17 on HUMAN RIGHTS

17. Human rights

The company discloses which measures, strategies and objectives are taken for the company and its supply chain to ensure that human rights are respected worldwide and that forced and child labour and any form of exploitation are prevented. The results of the measures and any risks must also be addressed.

In preparation for the Supply Chain Due Diligence Act (LkSG), which will apply to the noventic group from 1 January 2024, a Code of Conduct for Suppliers was developed and implemented in the reporting period, which takes up the requirements set out in the Group-wide Code of Conduct and also makes them binding for suppliers and business partners of noventic group companies. Furthermore, a declaration of principles of the corporate human rights strategy and a complaints procedure for the companies of the noventic group were prepared in the reporting period, which is to be adopted and subsequently published in autumn 2023.

The above-mentioned declaration of principles on respect for human rights of the noventic group contains and describes the human rights objectives defined in the group of companies, which result from the usual legal bases (see Crit. 14) and have been applied since the respective standards came into force for their respective areas of application. The existing legal obligation to comply with human rights was emphasised by the adoption of the Declaration of Principles on Respect for Human Rights. This declaration will also reflect the noventic group's human rights strategy. In addition, as part of the preparations for the LkSG, a risk management system is also being set up to analyse in detail both the noventic group companies' own business areas and the Group companies' suppliers and business partners and to ensure that the human rights requirements within the Group and the entire supply chain are complied with. No significant human rights risks have arisen in relation to our business activities as part of the establishment of risk management. There are slight risks in the supply chain, which are countered comprehensively and appropriately (see next paragraph). In addition, the position of Human Rights Officer has been created within the Group to monitor risk management and its measures.

In addition, suppliers are required to comply with the Supply Chain Act. QUNDIS itself has already been and will continue to be obliged by the noventic group's Code of Conduct to comply with human rights. Furthermore, QUNDIS endeavours not to use any conflict materials in its products, i.e. materials which come from conflict areas and where human rights are violated. To this end, QUNDIS works with the service provider tec4u - the suppliers in question are surveyed once a year and report on the origin of the relevant raw materials. These measures include the use of certified smelters in the supply chain. Identifying the smelters is an important process step in determining the source and origin of tantalum, tin, tungsten and gold. A report is compiled from the feedback. If there are any discrepancies, e.g. non-certified smelters are named, internal measures are taken to ensure the use of conflict-free minerals in future.

Performance indicators for criterion 17

Performance indicator GRI SRS4123: Investment agreements screened for human rights impacts

The reporting organisation must disclose the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening.
- b.** The definition used for "significant investment agreements".

The total number and percentage are not available. As the risk with regard to human rights violations in the course of our investment agreements is considered to be very low, as these are carried out within the European Union, no active review is carried out. This is also not currently planned for the future.

Performance indicator GRI SRS4121: Operations assessed for human rights impacts

The reporting organisation must disclose the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

No human rights violations were reported via our established reporting channels in 2021. Our reporting system is currently being reviewed and, if necessary, adapted following the introduction of Group-wide supply chain management; a new complaints procedure is in preparation. As the risk of human rights violations at our sites in Germany is considered to be very low, there is no active on-site review.

Performance indicator GRI SRS4141: New suppliers screened for social aspects

The reporting organisation must disclose the following information:

a. Percentage of new suppliers that were assessed on the basis of social criteria.

During the reporting period, as part of the introduction of the LkSG, analyses were carried out with the help of a risk management team in the Group and internal Group rules and processes were designed and prepared for their introduction, according to which criteria suppliers are selected and how their compliance with the requirements of the LkSG can be ensured and monitored. The Code of Conduct for Suppliers is an initial result of this process.

In future, new suppliers, service providers and business partners at all noventic group companies will be subject to the supplier qualification process described above, which was previously only applied in a similar form at QUNDIS. We will describe the introduction of the new procedure in the next sustainability report.

Performance indicator GRI SRS4142: Social impacts in the supply chain

The reporting organisation must disclose the following information:

- a.** Number of suppliers that have been screened for social impact.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers with significant actual and potential negative social impacts identified and improvements agreed as a result of the assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts and for which the business relationship was terminated as a result, and the reasons for this decision.

See criterion SRS-414-1.

Criterion 18 on SOCIAL/community affairs

18. Community

The company discloses how it contributes to the communities in the regions in which it conducts significant business activities.

As a responsible member of society, it is a strategic goal of the noventic group to improve the quality of life of employees and society. Our companies contribute to this goal at a local level by cooperating with organisations that aim to promote the respective environment in social, ecological and economic terms. For example, QUNDIS is represented in the Sonnentor business community (Erfurt), while the companies at the Hamburg site (noventic, KALO, KVO, imovis and beyonnex work together with IG City Süd.

As part of association and chamber-supported activities, we also contribute to supporting corporate, social, climate protection policy and other regulatory positions that correspond to the interests of the Group and also actively and directly communicate our positions to politicians and administrators.

For example, KALO supported the "Hamburg and Schleswig Holstein plant drinking water" campaign organised by "[Klimapatenschaft](#)" for the fifth time. So far, over 2,000 (deciduous) trees have been planted with the money in order to establish and maintain a healthy mixed forest. This makes a positive contribution to groundwater formation.

Instead of sending Christmas presents to customers, the management donates a certain amount each year.

A selection of our social and ecological commitment:

- TU Ilmenau - "Team Starcraft"
- Support for the Institute for Energy Management at Mittweida University of Applied Sciences
- Sciences Tree sponsors Thüringen
- "Naturefund"
- Climate sponsorship Hamburg
- Der Hafen hilft e.V.
- Kinderhospiz Mitteldeutschland

Performance indicators for criterion 18

Performance indicator GRI SRS2011: Direct economic value generated and distributed

The reporting organisation must disclose the following information:

a. the economic value generated and distributed on a time proportionate basis, including the basic components of the organisation's global activities, as listed below. If data is presented as a cash flow statement, in addition to disclosing the following basic components, the rationale for this decision must also be disclosed:

- i.** Direct economic value generated: revenue.
- ii.** Economic value distributed: operating costs, wages and benefits for employees, payments to investors, payments to the state broken down by country and investments at municipal level.
- iii.** retained economic value: "directly generated economic value" less the "distributed economic value".

b. The economic value generated and distributed must be reported separately at national, regional or market level, where relevant, and the criteria used to determine significance must be stated.

Key business figures and data are not communicated for reasons of confidentiality.

Criteria 19-20 for COMPLIANCE

19. Political influence

All significant submissions to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments and all donations to parties and politicians should be disclosed, differentiated by country.

In the reporting year, we dealt with the numerous draft laws and ordinances on energy policy issues published at short notice, e.g. the laws on energy price brakes, the Heat Planning Act, the Energy Efficiency Act, the Metering Point Operation Act and the preparations for the revision of the Building Energy Act. For the most part, we have provided input for association positions. At European level, we are constantly monitoring the amendments to the Energy Efficiency Directive (EED) and the Energy Performance of Buildings Directive (EPBD), developments in the Green Deal and changes in the area of data protection and data security.

We discuss the aforementioned legal plans directly and indirectly with the representatives of the relevant administrations at the appropriate level, with those responsible at political level and through our membership of associations. We advise the political decision-makers with a view to making the best possible decisions and use our lobbying activities to ensure that the statutory standards are further developed in the interests of climate protection and energy efficiency and that our customers do not lose sight of the political focus. In particular, we are in favour of effective energy efficiency measures that are as low-investment as possible, both from a cost perspective and in terms of the performance of all parties involved, as an essential part of the path to achieving the energy and climate protection policy goals of the Federal Republic of Germany and the European Union. In doing so, we are driving forward a framework that is both target-oriented and acceptable from a cost perspective and is geared towards the future, with a particular focus on innovative and digital aspects for our industry. We comply with the legal requirements for lobbying and avoid exerting unfair influence on politics and legislation at all costs. We are listed in the lobby register of the German Bundestag and do not make any payments to public officials or elected representatives.

We represent political interests centrally, openly and transparently, through membership of associations and as an independent organisation. We are involved in various committees, working groups and association initiatives:

Arbeitsgemeinschaft Heiz und Wasserkostenverteilung e.V. (ARGE HeiWaKo), Bundesverband der Deutschen Industrie e.V. (BDI), GdW Bundesverband deutscher Wohnungs- und Immobilienunternehmen e.V. (GdW), Zentraler Immobilien Ausschuss e.V. (ZIA), Wirtschaftsforum der SPD e.V., Wirtschaftsrat der CDU e.V.

Performance indicators for criterion 19

Performance indicator GRI SRS4151: Party donations

The reporting organisation must disclose the following information:

- a.** Total monetary value of party donations in the form of financial contributions and contributions in kind made directly or indirectly by the organisation, by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of benefits in kind was estimated.

This point does not affect the noventic group, as no party donations are made.

20. Law and guideline-compliant behaviour

The company discloses which measures, standards, systems and processes are in place to prevent unlawful behaviour and corruption in particular, how they are reviewed, what results are available and where risks lie. It describes how corruption and other violations of the law are prevented, detected and sanctioned within the company.

The noventic group's Code of Conduct, which was introduced at the beginning of 2022, forms the basis and is an integral part of our corporate culture. As a guiding framework, it provides a summary of the relevant regulations for the Group as well as instructions and guidelines for compliance with the regulations. Infringements and violations of the Code of Conduct may result in disciplinary, civil and, if necessary, criminal consequences. The Code of Conduct combines two central aspects: on the one hand, the requirement to comply with the law, and on the other, the special requirements for behaviour with integrity. It ensures that the behaviour of all companies in the noventic group is and remains transparent and comprehensible for everyone. In addition to the Code of Conduct, further Group-wide guidelines are drawn up as and when required.

The companies of the noventic group and all employees comply with and are bound by all applicable national and international laws. Compliance with all applicable laws and regulations is a matter of course for us.

Violations of applicable laws or regulations can have serious consequences for both the company and its employees. We investigate all indications of violations and put an end to them. The internal guidelines and regulations are published for all employees on the shared intranet and made available there in an easily accessible form for information purposes.

As part of the preparations for implementing the requirements of the German Supply Chain Due Diligence Act (LkSG), which will apply to us as a group of companies from 1 January 2024, intensive work was carried out on the implementation of Group-wide supply chain management in line with the LkSG, which aims to improve the international human rights situation and, in some cases, environmental protection. A Group-wide team was formed for this purpose, which is made up of employees from the companies in the noventic group.

The law obliges companies to observe due diligence obligations both in their own business area and in their supply chains. In particular, compliance with the relevant laws (for their own business area), monitoring of suppliers and responsible management of supply chains with regard to risks are the measures required here.

As part of this process, a Group-wide code of conduct was drawn up for suppliers and business partners, which will then contain human rights and environmental guidelines for them. In addition, a declaration of principles on respect for human rights and the environment, the establishment of specific measures, both preventive and remedial in the event of violations, the establishment of an internal complaints procedure and the preparation of a report on the implementation of the measures were prepared or have already been implemented.

Until the Group-wide Supplier Code of Conduct is introduced, our industrial manufacturing subsidiary QUNDIS has a special Supplier Code of Conduct, as some of the risks here are different to those faced by the other companies in the Group. These risks include, for example, the purchase of components or parts from China.

As part of the preparations for the LkSG and in view of the entry into force of the Whistleblower Protection Act (HinSchG), the selection of a Group-wide reporting system was also prepared, which should give employees of the noventic group the opportunity to provide information on internal company grievances and/or enable those involved in the supply chain to submit complaints if grievances should arise within the supply chain at the suppliers and business partners of the companies of the noventic group. In addition, a Group-wide guideline on dealing with business partners, gifts and acts of corruption or bribery is currently being prepared so that the employees of the noventic group companies have appropriate points of reference for dealing with corruption and bribery.

A compliance department has been set up at noventic group level below the management board, which bears overall responsibility, to support it and create the guidelines for Group-wide compliance with laws and legal requirements. The Compliance department liaises closely with the Management Board. Employees have the opportunity to contact the Compliance department anonymously with information. This option has not been utilised to date. Violations of compliance requirements are reported to the Compliance department, which immediately informs the Management Board.

In addition, an internal audit department has been set up at Group company level to review the processes and actions within the Group for legality and proper handling. The employees of the internal audit department randomly review company processes and make suggestions for improvements.

In addition to a signature and sign-off policy, the dual control principle is firmly established within the Group. The respective data protection officers in the subsidiaries regularly review compliance with data protection regulations. Managers and employees are provided with regular information on compliance rules and in workshops and training sessions on topics such as data protection and data security.

"Cybersecurity Awareness" sensitises employees to compliance with the applicable rules, possible security gaps or other IT-related risks. In order to continuously develop the awareness of all employees with regard to corporate behaviour, we hold training and information events on the Code of Conduct and make the information presented there available on our intranet. The Group-wide Code of Conduct is part of the employment contract for new hires. Acknowledgement of this is confirmed by signature.

The Group-wide internal audit department, which is located at Group company level, monitors compliance with the guidelines and measures in the subsidiaries. As this area is still being developed, regular and comprehensive controls are gradually being established.

Performance indicators for criterion 20

Performance indicator GRI SRS2051: Operations assessed for risks related to corruption

The reporting organisation must disclose the following information:

a. Total number and percentage of operations analysed for risks related to corruption.

b. Significant corruption risks identified as part of the risk assessment.

Section II.1 of our Code of Conduct, "Guidelines for the avoidance of conflicts of interest", contains guidelines and rules of conduct relating to the same issue and, among other things, the acceptance of gifts. These instructions are binding for all employees of the noventic group. No infringements were reported in the reporting year. Similarly, no significant corruption risks were identified as part of the risk assessment.

Performance indicator GRI SRS2053: Incidents of corruption

The reporting organisation must report the following information:

- a.** Total number and type of confirmed incidents of corruption.
- b.** Total number of confirmed incidents of employees dismissed or reprimanded for corruption.
- c.** Total number of confirmed incidents of contracts with business partners that were cancelled or not renewed due to violations related to corruption.
- d.** Public legal proceedings related to corruption that were initiated against the organisation or its employees during the reporting period and the outcomes of these proceedings.

No cases of corruption were identified in the reporting year, so there was no need to take any measures.

Performance indicator GRI SRS4191: Non-compliance with laws and regulations

The reporting organisation must disclose the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area, namely
 - i.** Total monetary value of substantial fines.
 - ii.** Total number of non-monetary sanctions.
 - iii.** Cases brought forward in the context of dispute resolution proceedings.
- b.** If the organisation has not identified any cases of non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context in which significant fines and non-monetary sanctions were imposed.

No cases of statutory violations were identified in the reporting year. No fines or penalties were imposed.

Overview of the GRI indicators in the Sustainability Code declaration

This Sustainability Code declaration reports on the GRI indicators listed below in accordance with the "comply or explain" principle. This document refers to the GRI Standards 2016, unless otherwise stated in the table.

Areas	DNK criteria	GRI SRS Indicators
STRATEGY	1. Strategic analysis and measures	
	2. Materiality	
	3. Goals	
	4. Depth of the value chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and processes	
	7. Control	
	8. Incentive systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder participation	GRI SRS 102-44
	10. Innovation and product management	G4-FS11
ENVIRONMENT	11. Utilisation of natural resources	GRI SRS 301-1
	12. Resource management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-3 (2020)*
	13. Climate-relevant emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employee rights	GRI SRS 403-4 (2018)
	15. Equal opportunities	GRI SRS 403-9 (2018)
	16. Qualification	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Community	GRI SRS 201-1
	19. Political influence	GRI SRS 415-1
	20. Behaviour in compliance with the law and guidelines	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 1 January 2022. As a result, the numbering for reporting on waste generated has changed from 306-2 to 306-3.