

Alle Angaben, die dem Lagebericht und Anhang des Geschäftsberichts 2019/2020 entnommen wurden, sind per Testat von der Wirtschaftsprüfungsgesellschaft PricewaterhouseCoopers (PwC) abgesichert. Eigens für die Nachhaltigkeitsberichterstattung erhobene Daten wurden nicht testiert.

GRI Standard	Disclosure	Page number(s) or URL(s)	Omission
<b>GRI 102: General Disclosures</b>			
<b>1. Organizational profile</b>			
102-1	Name of the organization	1, 56	
102-2	Activities, brands, products, and services	7-8 GB 2019/2020, S.36 (Geschäftsmodell und Strategie)	
102-3	Location of headquarters	56 GB 2019/2020, S. 148-149 (Standorte)	
102-4	Location of operations	7, 9, 49 GB 2019/2020, S. 148-149 (Standorte)	
102-5	Ownership and legal form	11, 20 GB 2019/2020, S. 28-30, 67	
102-6	Markets served	7-9 GB 2019/2020, S. 38-41 (Leistungsspektrum und konzernweite Fachbereiche)	
102-7	Scale of the organisation	18, 45, GB 2019/2020, S. 50, 56, 112-115, 148-149	Da Bertrandt keine messbaren Einheiten sondern Dienstleistungen produziert, werden die gelieferten Dienstleistungen über die Umsatzzahl ausgedrückt.
102-8	Information on employees and other workers	19	
102-9	Supply chain	39-42	
102-10	Significant changes to the organization and its supply chain	GB 2019/2020, S. 42-44 (Bertrandt stellt Weichen für die Zukunft)	
102-11	Precautionary Principle or approach	11 GB 2019/2020, S. 65 (Diversitätskonzept)	
102-12	External initiatives	10-13 GB 2019/2020, S. 60-64 (Erklärung zur Unternehmensführung)	
102-13	Membership of associations	14	
<b>2. Strategy</b>			

102-14	Statement from senior decision-maker	S. 3-4 GB 2019/2020, S. 18-21 (Bericht des Vorstands)	
102-15	Key impacts, risks, and opportunities	S. 3, 12-13 GB 2019/2020, S. 68-75 (Chancen- und Risikobericht)	
<b>3. Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behavior	5-15	
102-17	Mechanisms for advice and concerns about ethics	10	
<b>4. Governance</b>			
102-18	Governance structure	11-12 GB 2019/2020, S. 61-64 Entsprechenserklärung nach § 161 AktG	
102-19	Delegating authority	11-12	
102-20	Executive-level responsibility for economic, environmental, and social topics	11-12	
102-21	Consulting stakeholders on economic, environmental, and social topics	11-12	
102-22	Composition of the highest governance body and its committees	11-12 GB 2019/2020, S. 127-129 ([53] Angaben zu Organen der Gesellschaft)	
102-23	Chair of the highest governance body	11-12	
102-24	Nominating and selecting the highest governance body	11-12	
102-25	Conflicts of interest	11-12 GB 2019/2020, S. 127-129 ([53] Angaben zu Organen der Gesellschaft)	
102-26	Role of highest governance body in setting purpose, values, and strategy	11-12	
102-27	Collective knowledge of highest governance body	GB 2019/2020, S. 23-25 (Bericht des Aufsichtsrats)	
102-28	Evaluating the highest governance body's performance	GB 2019/2020, S. 23-25 (Bericht des Aufsichtsrats)	
102-29	Identifying and managing economic, environmental, and social impacts	11-13	
102-30	Effectiveness of risk management processes	12 ff.	
102-31	Review of economic, environmental, and social topics	GB 2019/2020, S. 23-25 (Bericht des Aufsichtsrats)	
102-32	Highest governance body's role in sustainability reporting	12 GB 2019/2020, S. 23-25 (Bericht des Aufsichtsrats)	
102-33	Communicating critical concerns	12	
102-34	Nature and total number of critical concerns	12 ff.	

102-35	Remuneration policies	25 GB 2019/2020, S. 66-67 (Vergütungsbericht)	
102-36	Process for determining remuneration	25 GB 2019/2020, S. 66-67 (Vergütungsbericht)	
102-37	Stakeholders' involvement in remuneration	GB 2019/2020, S. 66-67 (Vergütungsbericht)	
102-38	Annual total compensation ratio	k.A.	Aus Wettbewerbsgründen können keine Angaben zu Gehältern unserer Mitarbeiterinnen und Mitarbeiter gemacht werden.
102-39	Percentage increase in annual total compensation ratio	k.A.	Aus Wettbewerbsgründen können keine Angaben zu Gehältern unserer Mitarbeiterinnen und Mitarbeiter gemacht werden.
<b>5. Stakeholder engagement</b>			
102-40	List of stakeholder groups	14-15	
102-41	Collective bargaining agreements	Nicht anwendbar	Es bestehen keine Kollektivverträge.
102-42	Identifying and selecting stakeholders	14-15	
102-43	Approach to stakeholder engagement	14-15 GB 2019/2020, S. 28-31 (Bertrandt am Kapitalmarkt)	
102-44	Key topics and concerns raised	14-15	
<b>6. Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	GB 2019/2020, S. 90-91 ([3] Konsolidierungskreis)	
102-46	Defining report content and topic Boundaries	10 GB 2019/2020, S. 86-91 (Konzernanhang, [1] und [2])	
102-47	List of material topics	10 GB 2018/2020, S. 86-91 (Konzernanhang, [1] und [2])	
102-48	Restatements of information	Nicht anwendbar	
102-49	Changes in reporting	Nicht anwendbar	
102-50	Reporting period	3	
102-51	Date of most recent report	Nicht anwendbar	
102-52	Reporting cycle	54	
102-53	Contact point for questions regarding the report	56	
102-54	Claims of reporting in accordance with the GRI Standards	54	
102-55	GRI content index	54	

102-56	External assurance	Nicht anwendbar	Alle Angaben, die dem Lagebericht und Anhang des Geschäftsberichts 2019/2020 entnommen wurden, sind per Testat von der Wirtschaftsprüfungsgesellschaft PricewaterhouseCoopers (PwC) abgesichert. Eigens für die Nachhaltigkeitsberichterstattung erhobene Daten wurden Nicht testiert.
<b>Topic Specific Standard GRI 200: Economic</b>			
<b>GRI 201: Economic Performance</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
201-1	Direct economic value generated and distributed	GB 2019/2020, Umschlag (Tabelle 01 "Das Geschäftsjahr 2019/2020") und S. 82ff. (Konzernabschluss)	
201-2	Financial implications and other risks and opportunities due to climate change	32-36	
201-3	Defined benefit plan obligations and other retirement plans	GB 2019/2020, S. 114-115 ([35], [36])	
201-4	Financial assistance received from government	GB 2019/2020, S. 50 (Aufwandskennzahlen), S.100 (Anhang)	
<b>GRI 202: Market Presence</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Nicht anwendbar	
202-2	Proportion of senior management hired from the local community	Nicht anwendbar	
<b>GRI 203: Indirect Economic Impacts</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
203-1	Infrastructure investments and services supported	GB 2018/2019, S. 99 [9] Materialaufwand	
203-2	Significant indirect economic impacts	Nicht anwendbar	

GRI 204: Procurement Practices			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
204-1	Proportion of spending on local suppliers	Nicht anwendbar	
GRI 205: Anti-corruption			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
205-1	Operations assessed for risks related to corruption	alle; 10-11	
205-2	Communication and training about anti-corruption policies and procedures	10-11	
205-3	Confirmed incidents of corruption and actions taken	keine	
GRI 206: Anti-competitive Behavior			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	keine	
Topic Specific Standard GRI 300: Environmental			
GRI 301: Materials			
103-1	Explanation of the material topic and its Boundary	14, 31-36	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
301-1	Materials used by weight or volume	41;	Als Dienstleister kauft die Bertrandt AG im Wesentlichen immaterielle Güter wie Softwarelizenzen und dergleichen ein. Da wir keine Produktion unterhalten, ist die Menge an eingekauften Roh-, Hilfs- und Betriebsstoffen am gesamten Materialaufwand vernachlässigbar (vgl. GB 2017/2019 Ziff. 9 S. 99).
301-2	Recycled input materials used	32	
301-3	Reclaimed products and their packaging materials	Nicht anwendbar	Bertrandt ist ein Dienstleister und kein produzierendes Unternehmen.

<b>GRI 302: Energy</b>			
103-1	Explanation of the material topic and its Boundary	14, 32-36	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
302-1	Energy consumption within the organization	32-36	
302-2	Energy consumption outside of the organization	Nicht anwendbar	
302-3	Energy intensity	Nicht anwendbar	
302-4	Reduction of energy consumption	32-36	
302-5	Reductions in energy requirements of products and services	32-36	
<b>GRI 303: Water and Effluents</b>			
103-1	Explanation of the material topic and its Boundary	14, 31-36	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
303-1	Interactions with water as a shared resource	33	
303-2	Management of water discharge-related impacts	32	
303-3	Water withdrawal	Nicht anwendbar	
303-4	Water discharge	Nicht anwendbar	
303-5	Water consumption	32-33	
<b>GRI 304: Biodiversity</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Nicht anwendbar	
304-2	Significant impacts of activities, products, and services on biodiversity	Nicht anwendbar	
304-3	Habitats protected or restored	Nicht anwendbar	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Nicht anwendbar	

GRI 305: Emissions			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
305-1	Direct (Scope 1) GHG emissions	34	
305-2	Energy indirect (Scope 2) GHG emissions	34	
305-3	Other indirect (Scope 3) GHG emissions	35,36	
305-4	GHG emissions intensity	Nicht anwendbar	
305-5	Reduction of GHG emissions	34-36 GB 2019/2020, S. 36 (Grundlagen des Konzerns)	
305-6	Emissions of ozone-depleting substances (ODS)	Nicht anwendbar	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Nicht anwendbar	
GRI 306: Effluents and Waste			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
306-1	Water discharge by quality and destination	32-33	
306-2	Waste by type and disposal method	35	
306-3	Significant spills	Nicht anwendbar	Es sind keine Austritte schädlicher Substanzen aufgetreten.
306-4	Transport of hazardous waste	35	
306-5	Water bodies affected by water discharges and/or runoff	Nicht anwendbar	
GRI 307: Environmental Compliance			
103-1	Explanation of the material topic and its Boundary	11, 32-33	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
307-1	Non-compliance with environmental laws and regulations	32	
GRI 308: Supplier Environmental Assessment			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
308-1	New suppliers that were screened using environmental criteria	alle; 42	

308-2	Negative environmental impacts in the supply chain and actions taken	keine	
<b>Topic-specific Standards GRI 400: Social</b>			
<b>GRI 401: Employment</b>			
103-1	Explanation of the material topic and its Boundary	16-29	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
401-1	New employee hires and employee turnover	18	Weitergehende Angaben können aufgrund einer Vorstandsentscheidung nicht veröffentlicht werden.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	24-29	Betriebliche Leistungen werden uneingeschränkt für alle Beschäftigten gewährt.
401-3	Parental leave	Nicht anwendbar	Diese Zahl wird nicht erhoben.
<b>GRI 402: Labor/ Management Relations</b>			
103-1	Explanation of the material topic and its Boundary	14, 17-20	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
402-1	Minimum notice periods regarding operational changes	Nicht anwendbar	Es gibt keine Mitteilungsfristen, da keine Kollektivverträge bestehen.
<b>GRI 403: Occupational Health and Safety</b>			
103-1	Explanation of the material topic and its Boundary	27-29	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
403-1	Occupational health and safety management system	47-53 GB 2019/2020, S. 71-72 (Lagebericht: Implementierung neuer Prozesse)	
403-2	Hazard identification, risk assessment, and incident investigation	27-29	
403-3	Occupational health services	27-29	
403-4	Worker participation, consultation, and communication on occupational health and safety	27-29	
403-5	Worker training on occupational health and safety	27-29	
403-6	Promotion of worker health	27-29	



403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	27-29	
403-8	Workers covered by an occupational health and safety management system	Nicht anwendbar,	Es werden keine prozentualen oder statistischen Auswertungen/ Statistiken über externe Mitarbeiter geführt.
403-9	Work-related injuries	27-29	
403-10	Work-related ill health	27-29	
<b>GRI 404: Training and Education</b>			
103-1	Explanation of the material topic and its Boundary	18-24	
103-2	The management approach and its components	GB 2019/2020, S. 56-57 (Personalmanagement)	
103-3	Evaluation of the management approach		
404-1	Average hours of training per year per employee	k.A.	Aus Wettbewerbsgründen können keine Angaben gemacht werden.
404-2	Programs for upgrading employee skills and transition assistance programs	21-24	
404-3	Percentage of employees receiving regular performance and career development reviews	alle; 24	
<b>GRI 405: Diversity and Equal Opportunity</b>			
103-1	Explanation of the material topic and its Boundary	26-27	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
405-1	Diversity of governance bodies and employees	26-27 GB 2019/2020, S. 60 (Festlegung nach §76 Abs. 4..), 65 (Diversitätskonzept)	Aus Wettbewerbsgründen können keine weiteren Angaben gemacht werden.
405-2	Ratio of basic salary and remuneration of women to men	26-27	
<b>GRI 406: Non-discrimination</b>			
103-1	Explanation of the material topic and its Boundary	26-27	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
406-1	Incidents of discrimination and corrective actions taken	keine; 10-11	
<b>GRI 407: Freedom of Association and Collective Bargaining</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	keine; 26-27	
<b>GRI 408: Child Labor</b>			
103-1	Explanation of the material topic and its Boundary	10-11, 13-14	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
408-1	Operations and suppliers at significant risk for incidents of child labor	keine; 10-11	
<b>GRI 409: Forced or Compulsory Labor</b>			
103-1	Explanation of the material topic and its Boundary	10-11, 13-14	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	keine; 10-11	
<b>GRI 410: Security Practices</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
410-1	Security personnel trained in human rights policies or procedures	Nicht anwendbar	
<b>GRI 411: Rights of Indigenous Peoples</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
411-1	Incidents of violations involving rights of indigenous peoples	keine; 10-11	
<b>GRI 412: Human Rights Assessment</b>			
103-1	Explanation of the material topic and its Boundary	11	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
412-1	Operations that have been subject to human rights reviews or impact assessments	alle; 10-11	
412-2	Employee training on human rights policies or procedures	Schulungen zum Thema "Menschenrechte" sind in jährlicher Schulung zum Thema "compliancegerechtes Verhalten" enthalten.	

412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	alle; 3,10-11	
<b>GRI 413: Local Communities</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
413-1	Operations with local community engagement, impact assessments, and development programs	45-46	
413-2	Operations with significant actual and potential negative impacts on local communities	keine	
<b>GRI 414: Supplier Social Assessment</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
414-1	New suppliers that were screened using social criteria	alle; 10-11	
414-2	Negative social impacts in the supply chain and actions taken	keine	
<b>GRI 415: Public Policy</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
415-1	Political contributions	Nicht anwendbar	Es gehört zur Unternehmensphilosophie, keine politische Nähe aufzubauen. Aus diesem Grund erfolgen generell keine Spenden an politische Parteien, Organisationen oder nahestehende Institutionen.
<b>GRI 416: Customer Health and Safety</b>			
103-1	Explanation of the material topic and its Boundary	13-14	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
416-1	Assessment of the health and safety impacts of product and service categories	39-42	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	keine; 10-11	
<b>GRI 417: Marketing and Labeling</b>			

103-1	Explanation of the material topic and its Boundary	S. 13-14	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
417-1	Requirements for product and service information and labeling	Nicht anwendbar	
417-2	Incidents of non-compliance concerning product and service information and labeling	keine	
417-3	Incidents of non-compliance concerning marketing communications	Nicht anwendbar	Es gab keine Verstöße im Berichtszeitraum.
<b>GRI 418: Customer Privacy</b>			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	keine; 40-41	
<b>GRI 419: Socioeconomic Compliance</b>			
103-1	Explanation of the material topic and its Boundary	11	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
419-1	Non-compliance with laws and regulations in the social and economic area	keine; 11	