

All information that was taken from the management report and the appendix to the 2020/2021 annual report has been certified by the auditing company PricewaterhouseCoopers (PwC).  
Data collected specifically for sustainability reporting were not audited.

GRI Standard	Disclosure	Annual report 2020/2021, Page number(s) or URL(s)	Omission
--------------	------------	---	----------

GRI 102: General Disclosures			
1. Organizational profile			
102-1	Name of the organization	18 (Management Board Report), 34 (Editorial CSR), 67 (The Group - General information)	
102-2	Activities, brands, products, and services	18 (Management Board Report), 34 (Editorial CSR), 67 (The Group - General information)	
102-3	Location of headquarters	180/181 (Locations), 182 (Credits)	
102-4	Location of operations	36, 59, 180/181	
102-5	Ownership and legal form	26-29 (Bertrandt on the capital market) 36/37, 97 (Issued share capital)	
102-6	Markets served	36 (Range of Services), 69-72 (Range of Services)	
102-7	Scale of the organisation	42, 58, 78, 84, 141-144, 180/181	Because Bertrandt does not have measurable units, but Services produced, the delivered services are served based on the sales figure.
102-8	Information on employees and other workers	42/43 (Employees)	

102-9	Supply chain	55-57 (Business partner)	
102-10	Significant changes to the organization and its supply chain		
102-11	Precautionary Principle or approach	37, 94/95 (Diversity Policy)	
102-12	External initiatives	36-40, 87-95	
102-13	Membership of associations	40	
<b>2. Strategy</b>			
102-14	Statement from senior decision-maker	18-21 (Management Board Report) , 34/35	
102-15	Key impacts, risks, and opportunities	34/35, 38/39, 98-105 (Opportunities and risks report)	
<b>3. Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behavior	36-42 (Responsible corporate management)	
102-17	Mechanisms for advice and concerns about ethics	37 (Compliance)	
<b>4. Governance</b>			
102-18	Governance structure	38 (Corporate Governance), 91-94 (Declaration of conformity pursuant section 161 of the German Stock Corporation Act)	
102-19	Delegating authority	38 (Corporate Governance)	

102-20	Executive-level responsibility for economic, environmental, and social topics	38 (Corporate Governance)	
102-21	Consulting stakeholders on economic, environmental, and social topics	38 (Corporate Governance)	
102-22	Composition of the highest governance body and its committees	38 (Corporate Governance), 157-159 ([53] Disclosure on the company's Corporate Governance bodies)	
102-23	Chair of the highest governance body	38 (Corporate Governance)	
102-24	Nominating and selecting the highest governance body	38 (Corporate Governance)	
102-25	Conflicts of interest	38 (Corporate Governance), 157-159 ([53] Disclosure on the company's Corporate Governance bodies)	
102-26	Role of highest governance body in setting purpose, values, and strategy	38 (Corporate Governance)	
102-27	Collective knowledge of highest governance body	22-25 (Supervisory Board report)	
102-28	Evaluating the highest governance body's performance	22-25 (Supervisory Board report)	
102-29	Identifying and managing economic, environmental, and social impacts	38 (Corporate Governance)	

102-30	Effectiveness of risk management processes	38 (Corporate Governance)	
102-31	Review of economic, environmental, and social topics	23-25 (Supervisory Board report)	
102-32	Highest governance body's role in sustainability reporting	23-25 (Supervisory Board report)	
102-33	Communicating critical concerns	38/39	
102-34	Nature and total number of critical concerns	38 et seqq.	
102-35	Remuneration policies	47, 96/97 (Remuneration report)	
102-36	Process for determining remuneration	47, 96/97 (Remuneration report)	
102-37	Stakeholders' involvement in remuneration	47, 96/97 (Remuneration report)	
102-38	Annual total compensation ratio	not applicable	For competitive reasons, we can't say anything about the Salaries of our employees.
102-39	Percentage increase in annual total compensation ratio	not applicable	For competitive reasons, we can't say anything about the Salaries of our employees.
<b>5. Stakeholder engagement</b>			
102-40	List of stakeholder groups	39-41	
102-41	Collective bargaining agreements	not applicable	There are no collective agreements.
102-42	Identifying and selecting stakeholders		
102-43	Approach to stakeholder engagement	26-30 (Bertrandt on the capital market), 39-41	

102-44	Key topics and concerns raised	39-41	
<b>6. Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	119 ([3] Group Consolidated Companies)	
102-46	Defining report content and topic Boundaries	37 (Compliance), 116-119 (Consolidated Financial Statements, [1] and [2])	
102-47	List of material topics	37 (Compliance), 116-119 (Consolidated Financial Statements, [1] and [2])	
102-48	Restatements of information	not applicable	
102-49	Changes in reporting	not applicable	
102-50	Reporting period	34	
102-51	Date of most recent report	not applicable	
102-52	Reporting cycle	63 ("About this report")	
102-53	Contact point for questions regarding the report	182 (Credits)	
102-54	Claims of reporting in accordance with the GRI Standards	63	
102-55	GRI content index	63	
102-56	External assurance	not applicable	All information that was taken from the management report and the appendix to the 2019/2020 annual report has been certified by the auditing company PricewaterhouseCoopers (PwC). Data collected specifically for sustainability reporting were not audited.
<b>Topic Specific Standard GRI 200: Economic</b>			
<b>GRI 201: Economic Performance</b>			

103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components	not applicable	
103-3	Evaluation of the management approach	not applicable	
201-1	Direct economic value generated and distributed	110 et seqq. (Consolidated financial statements)	
201-2	Financial implications and other risks and opportunities due to climate change	51-54	
201-3	Defined benefit plan obligations and other retirement plans	143/144 (Consolidated financial statements (35) and (36))	
201-4	Financial assistance received from government	78	
<b>GRI 202: Market Presence</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	not applicable	
202-2	Proportion of senior management hired from the local community	not applicable	
<b>GRI 203: Indirect Economic Impacts</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
203-1	Infrastructure investments and services supported	128 (Consolidated financial statements [9])	
203-2	Significant indirect economic impacts	not applicable	
<b>GRI 204: Procurement Practices</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
204-1	Proportion of spending on local suppliers	not applicable	
<b>GRI 205: Anti-corruption</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

205-1	Operations assessed for risks related to corruption	all; 37	
205-2	Communication and training about anti-corruption policies and procedures	37	
205-3	Confirmed incidents of corruption and actions taken	none	
<b>GRI 206: Anti-competitive Behavior</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	none	
<b>GRI 207: Tax</b>			
103-1	Explanation of the material topic and its Boundary	41/42, 131 et seqq.	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
207-1	Approach to tax	41/42, 131 et seqq.	
207-2	Tax governance, control, and risk management	41/42, 131 et seqq.	

207-3	Stakeholder engagement and management of concerns related to tax	41/42, 131 et seqq.	
207-4	Country-by-country reporting	41/42, 131 et seqq.	

**Topic Specific Standard GRI 300: Environmental**

**GRI 301: Materials**

103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
301-1	Materials used by weight or volume	56/57, Consolidated financial statements 128 (9)	
301-2	Recycled input materials used	51	
301-3	Reclaimed products and their packaging materials	not applicable	Bertrandt is a service provider and not a manufacturing company.

**GRI 302: Energy**

103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

302-1	Energy consumption within the organization	51-54	
302-2	Energy consumption outside of the organization	not applicable	
302-3	Energy intensity	not applicable	
302-4	Reduction of energy consumption	51-54	
302-5	Reductions in energy requirements of products and services	51-54	
<b>GRI 303: Water and Effluents</b>			
103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
303-1	Interactions with water as a shared resource	51/52	
303-2	Management of water discharge-related impacts	51/52	
303-3	Water withdrawal	not applicable	
303-4	Water discharge	not applicable	

303-5	Water consumption		A: Table with water in the CSR B: not applicable C: not applicable D: Statistical data collection
<b>GRI 304: Biodiversity</b>			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components	not applicable	
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	not applicable	
304-2	Significant impacts of activities, products, and services on biodiversity	not applicable	
304-3	Habitats protected or restored	not applicable	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	not applicable	
<b>GRI 305: Emissions</b>			
103-1	Explanation of the material topic and its Boundary		

103-2	The management approach and its components	not applicable	
103-3	Evaluation of the management approach		
305-1	Direct (Scope 1) GHG emissions	52	
305-2	Energy indirect (Scope 2) GHG emissions	52	
305-3	Other indirect (Scope 3) GHG emissions	not applicable	
305-4	GHG emissions intensity	not applicable	
305-5	Reduction of GHG emissions	52-54, 67 et seqq. (The Group - General information)	
305-6	Emissions of ozone-depleting substances (ODS)	not applicable	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	not applicable	
<b>GRI 306: Effluents and Waste</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components		

103-3	Evaluation of the management approach		
306-1	Water discharge by quality and destination	51/52	
306-2	Waste by type and disposal method	53/54	
306-3	Significant spills	not applicable	There were no leaks of harmful substances.
306-4	Transport of hazardous waste	not applicable	
306-5	Water bodies affected by water	not applicable	
<b>GRI 307: Environmental Compliance</b>			
103-1	Explanation of the material topic and its Boundary	37/38, 51	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
307-1	Non-compliance with environmental laws and regulations	51	
<b>GRI 308: Supplier Environmental Assessment</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	all, 57	

308-2	Negative environmental impacts in the supply chain and actions taken	none	
-------	--	------	--

**Topic-specific Standards GRI 400: Social  
GRI 401: Employment**

103-1	Explanation of the material topic and its Boundary	42-50	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
401-1	New employee hires and employee turnover	42/43	Further information cannot be published due to a board decision.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	46-50	Company benefits are granted to all employees without restriction.
401-3	Parental leave	not applicable	This number is not collected.

**GRI 402: Labor/ Management Relations**

103-1	Explanation of the material topic and its Boundary	39/40, 42-44	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
402-1	Minimum notice periods regarding operational changes	not applicable	There are no notice periods as there are no collective agreements.

**GRI 403: Occupational Health and Safety**

103-1	Explanation of the material topic and its Boundary	49-50	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
403-1	Occupational health and safety management system	59-62, 101	
403-2	Hazard identification, risk assessment, and incident investigation	49/50	
403-3	Occupational health services	49/50	
403-4	Worker participation, consultation, and communication on occupational health and safety		
403-5	Worker training on occupational health and safety	49/50	
403-6	Promotion of worker health	49/50	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		

403-8	Workers covered by an occupational health and safety management system	not applicable	There are no percentages or statistical evaluations / statistics carried out by external employees.
403-9	Work-related injuries	49/50	
403-10	Work-related ill health	49/50	
<b>GRI 404: Training and Education</b>			
103-1	Explanation of the material topic and its Boundary	42-46, 84-86	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
404-1	Average hours of training per year per employee	not applicable	For reasons of competition, no information can be given.
404-2	Programs for upgrading employee skills and transition assistance programs	45/46	
404-3	Percentage of employees receiving regular performance and career development reviews	all, 45/46	
<b>GRI 405: Diversity and Equal Opportunity</b>			
103-1	Explanation of the material topic and its Boundary	49	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
405-1	Diversity of governance bodies and employees	49, 90, 94 (Diversity policy)	For reasons of competition, no information can be given.

405-2	Ratio of basic salary and remuneration of women to men	49	
<b>GRI 406: Non-discrimination</b>			
103-1	Explanation of the material topic and its Boundary	49 (Diversity at the workplace)	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
406-1	Incidents of discrimination and corrective actions taken	none; 37	
<b>GRI 407: Freedom of Association and Collective Bargaining</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	none, 48	
<b>GRI 408: Child Labor</b>			
103-1	Explanation of the material topic and its Boundary	37, 39/40	
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	none, 37	
<b>GRI 409: Forced or Compulsory Labor</b>			

103-1	Explanation of the material topic and its Boundary	37, 39/40	
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	none, 37	
<b>GRI 410: Security Practices</b>			
103-1	Explanation of the material topic and its Boundary	39/40	
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	not applicable	
<b>GRI 411: Rights of Indigenous Peoples</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	none, 37	
<b>GRI 412: Human Rights Assessment</b>			
103-1	Explanation of the material topic and its Boundary	39	
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	all, 37	
412-2	Employee training on human rights policies or procedures	Training courses on the subject of "human rights" are included in the annual training course on the subject of "compliance-based behavior"	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	all, 34/35, 37	
<b>GRI 413: Local Communities</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	57/58	
413-2	Operations with significant actual and potential negative impacts on local communities	none	
<b>GRI 414: Supplier Social Assessment</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	all, 37	

414-2	Negative social impacts in the supply chain and actions taken	none	
<b>GRI 415: Public Policy</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
415-1	Political contributions	not applicable	It is part of the corporate philosophy not to develop political proximity. For this reason, donations are generally not made to political parties, organizations or related institutions.
<b>GRI 416: Customer Health and Safety</b>			
103-1	Explanation of the material topic and its Boundary	39/40	
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	55-57	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	none, 37	
<b>GRI 417: Marketing and Labeling</b>			
103-1	Explanation of the material topic and its Boundary	39/40	
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	not applicable	
417-2	Incidents of non-compliance concerning product and service information and labeling	none	
417-3	Incidents of non-compliance concerning marketing communications	not applicable	There were no violations during the reporting period.
<b>GRI 418: Customer Privacy</b>			
103-1	Explanation of the material topic and its Boundary	not applicable	
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	none, 55-57	
<b>GRI 419: Socioeconomic Compliance</b>			
103-1	Explanation of the material topic and its Boundary	37/38	
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	none, 37/38	