

Communities affected by material positive impacts arising from own activities in the vicinity of the aforementioned operational sites are:

- » Direct neighbors of production and processing sites
- » Employees
- » Works Council and trade unions
- » Politics at national and European level
- » Local, national, and international authorities
- » Educational institutions and research
- » NGOs and NPOs (civil society, citizens' initiatives)
- » Interest groups (statutory and voluntary)
- » Energy suppliers
- » General public, media

voestalpine's strategy is based on transparency and taking responsibility. Care is taken to ensure that the business activities not only bring economic success, but also make a positive contribution to society. Continuous and structured dialogues maintained with the affected communities ensure that their needs are taken into account to the greatest possible extent and that solutions to challenges are jointly developed. This includes engaging the respective communities in decision-making processes, regular communication on the Group's activities, and the implementation of initiatives to improve the quality of life and environmental conditions in the affected regions. Transparent and publicly available systems for reporting possible impacts directly to companies, going beyond official processes, are also a key element in this regard.

In addition to transparent information and social or charitable initiatives, voestalpine also focuses on labor market-related issues relating to school and vocational training, such as by collaborating with educational institutions, and safeguarding or expanding employment opportunities in the vicinity of relevant production sites. These activities aim not only to ensure economic resilience but also to promote social cohesion and the well-being of communities. These actions allow voestalpine to better understand the social, cultural, and environmental issues faced by affected communities. As an employer, voestalpine also contributes to economic stability in many of the regions in which it is located. In order to present its contribution to society with transparency, voestalpine publishes data on research and development, the environment, employment, and tax and contributions paid on its website <https://www.voestalpine.com/oesterreich/de/>.

IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

IRO-1 – Description of the process to identify and assess material impacts, risks, and opportunities

METHODOLOGICAL FRAMEWORK

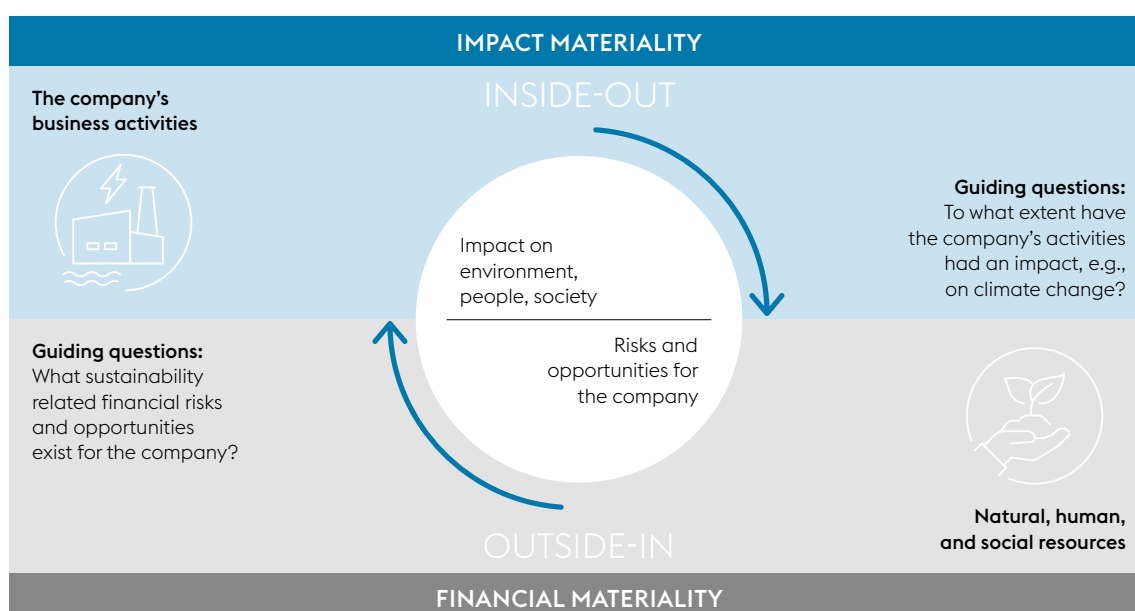
In 2024, voestalpine identified its material sustainability matters using the double materiality assessment. voestalpine's double materiality assessment was carried out in accordance with the methods and steps described in the European Sustainability Reporting Standards (ESRS). In accordance with

the principle of double materiality, two perspectives are taken into account in order to systematically record the interactions between the company and its environment:

Inside-out perspective: This perspective looks at the direct and indirect impacts of business activities on people and the environment. It examines the extent to which corporate practices affect people's well-being, social developments, or nature.

Outside-in perspective: This perspective looks at financial risks and opportunities that may arise from the company's impacts (e.g., through environmental damage in the upstream value chain) or from dependencies on external factors (such as an increase in water stress at production sites). Financial materiality thus describes how environmental, social, and governance aspects influence a company's economic performance and stability.

MATERIALITY ASSESSMENT



The results of the materiality assessment form the basis for the quantitative and qualitative disclosures required in the sustainability report. At the same time, they support strategic planning and operational alignment in relation to the environment, social affairs, and corporate governance.

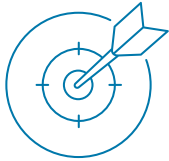
The double materiality assessment process, which voestalpine carried out for the first time in the business year 2023/24, comprises seven consecutive steps and is in line with ESRS requirements. The process was documented, coordinated internally, and reviewed externally.

MATERIALITY ASSESSMENT PROCESS



1. Materiality policy

- » **Detailed concept** and approach to materiality assessment based on the double materiality principle (DMA)
- » Assessment of materiality requirements and comparison to current status
- » Definition of targets and priorities for the DMA
- » Alignment of the multi-annual process with controls and verifications



2. Identification of topics (long and short list)

- » **Preparation of a long list of material topics** taking into account the ESRS
- » Provision of workshops for internal experts to prioritize long list topics, bundle topics, and **prepare the short list**



3. Deep-dive on material topics

- » **Description** of short list topics to ensure consistent understanding and avoid overlaps
- » **Creation of value chain mapping** for the short list topics to be included in the stakeholder survey



4. Stakeholder survey

- » Preparation of detailed stakeholder survey policy
- » **Survey of selected stakeholders on defined topics** via online survey tool and expert interviews
- » **Stakeholder relevance assessment** for prioritized topics and evaluation of the impacts of selected stakeholder topics



5. Evaluation of impacts, risks, and opportunities

- » **Inside-out analysis** (impacts on the environment and society) **and outside-in materiality** (risks and opportunities) of short list topics
- » Consideration of existing data, decision making on preparation of additional analyses
- » Provision of **workshops for internal experts** to validate the results



6. Prioritization of material topics

- » **Creation of a materiality matrix** based on consolidating inside-out, outside-in, and stakeholder perspectives
- » **Establishment of materiality thresholds**
- » Provision of **workshops for internal experts** to validate the results



7. Impacts on strategy and reporting

- » Analysis of changes in materiality assessment and possible **impacts on strategy and business model**
- » **Mapping** of the results of the materiality assessment **regarding ESRS standards** and development of a detailed list of datapoint level disclosure requirements

The plan is to carry out the entire materiality assessment process every five years moving forward. If there are significant changes within the Group, an early update will take place. Irrespective of this, an annual review will be conducted to determine whether the identified material IROs are still relevant or whether adjustments to the reporting requirements and datapoints are necessary in the sustainability report. A corresponding review has already been carried out for the business year 2025/26. The IROs were revised and updated in terms of their materiality.

The organizational scope has been specified for the Group's own business activities in order to identify whether an IRO affects individual business units or the entire Group. No additional material impacts were identified for companies that are not fully consolidated. Due to their financial immateriality, these companies were excluded as sources of material risks or opportunities. Accordingly, the IROs and KPIs in the sustainability report that relate to the company's own value creation refer to the same scope of consolidation as the financial reporting. If material IROs are identified in future in relation to controlled entities that are not included in the Consolidated Financial Statements, they will be included in the scope of the report.

This does not pertain to specific datapoints that involve non-controlled companies, such as Scope 3 emissions, in accordance with EFRAG IG 2 Value Chain.

Identification of impacts, risks, and opportunities

At the beginning of the process, the corporate context was analyzed. This included a review of business activities, business relationships, upstream and downstream value chains, and affected stakeholders in order to identify the relevant sustainability matters.

To identify impacts, risks, and opportunities (IROs), voestalpine used, among other things, the list of sustainability matters defined in ESRs. All aspects were systematically reviewed to determine whether they are linked to IROs in voestalpine's own value chain or in the upstream and downstream value chains. The identification and prioritization of the material topics and the derivation of the actual and related potential impacts, risks, and opportunities were carried out as part of a structured project management process for implementing the CSRD. To this end, the project involved in-house teams of experts responsible for the relevant topics and systematically examined whether the risk and opportunity analysis resulted from the company-related impacts or from significant resource and stakeholder dependencies.

Priorities related to specific activities, business relationships, geographical areas, or other issues have not been set for the time being.

International corporate due diligence instruments and recognized reporting standards, in particular ESRs, ISSB standards, and other requirements in accordance with EFRAG implementation guidelines, served as the methodological basis for determining IROs. In addition, publicly available risk lists for transition and physical climate risks were taken into account.

External data sources such as academic studies, market research, and the results of stakeholder surveys were used to substantiate the content.

Stakeholder engagement

The stakeholders involved were selected by the project core team. Prior to this, a discussion was held with voestalpine stakeholder management experts. Based on this, the stakeholders who could potentially

be involved were assessed in a workshop in terms of their importance and accessibility. Importance was measured by the level of interest of a stakeholder group in the sustainable development of voestalpine, and the extent of its influence on the company. The importance rating was crucial in determining whether a stakeholder group should be involved, and the accessibility rating determined how this should be achieved.

In order to define the interaction methodology for each stakeholder group, the groups were categorized according to their accessibility. Stakeholder engagement was conducted in two different ways: Through face-to-face interviews and a large-scale anonymous online survey.

In addition, internal information was incorporated, in particular existing risk matrices from the departments and internal company reports.

In the further course of the materiality assessment, an assessment was obtained from stakeholders.

A total of 130 internal and external stakeholders, divided into employee representatives, suppliers, customers, shareholders, investors, and governmental and non-governmental organizations, were included in the assessment.

Assessment of IROs

All identified IROs were assessed in several workshops using the criteria set out in ESRS 1 and the EFRAG implementation guidance for the materiality assessment, as explained below. All relevant internal experts were involved in the assessment process.

Assessment approach for positive and negative impacts

The severity of positive and negative impacts was evaluated on the basis of specific assessment criteria. The first step was to determine the severity of an impact. This was decided based on the extent of the impact, the scope of the areas or people affected, and irreversibility in the case of negative impacts.

The severity describes the extent of the damage or benefit that an impact has or may have on people and the environment, including irreversible damage and long-term adverse effects on the people or ecosystems involved. In the case of potential impacts, the likelihood of occurrence was also included in the assessment. Likelihood of occurrence is calculated on the basis of historical data, current trends, and scientific forecasts.

For potential human rights-related impacts, the severity of the impacts took precedence over their likelihood of occurrence.

Assessment approach for risks and opportunities

The materiality of risks and opportunities was also determined using specific assessment criteria. The starting point was the potential extent of the financial impact, which was multiplied by the likelihood of occurrence.

Determination of reporting requirements based on material IROs

Once the IROs were identified and assessed, the sustainability topics material to this sustainability report were classified. To this end, thresholds for the materiality of IROs were defined. IROs that reached or exceeded the defined threshold of 2 (out of 3) were classified as material.

In addition, sustainability matters were classified as material if they were assessed as relevant by stakeholders or had at least one assigned negative impact with human rights relevance.

Embedding the materiality assessment in governance and Group processes

All decisions within the scope of the materiality assessment were made by consensus in the core team on the basis of the assessments described. A specialized external consulting firm supported the process, ensured compliance with ESRS requirements, and made sure that decisions were based on factual and objective grounds. The final results of the materiality assessment were presented and approved at a Sustainability Board meeting.

The process for identifying, assessing, and managing impacts and risks is aligned with voestalpine's Group-wide risk management. Group Sustainability and the Internal Audit and Risk Management department work together in this regard: Sustainability risks identified in the materiality assessment are then analyzed by Risk Management in accordance with Group-wide assessment criteria and on an equal footing with other business risks. The results of these assessments are incorporated into the Group risk profile and form the basis for deriving targeted measures to mitigate risks.

Material opportunities identified in the materiality assessment are also incorporated in existing voestalpine management processes—in particular in strategic corporate planning and innovation management. The aim is to systematically exploit these opportunities—for example, by tapping into new market potential or developing and launching sustainable products to strengthen competitiveness in the long term.

IRO-1 – E1 CLIMATE CHANGE

voestalpine has implemented the following procedures to identify and assess significant climate-related impacts, risks, and opportunities:

Identification of material climate impacts

voestalpine's activities and plans were reviewed as part of the materiality assessment to identify actual and potential future sources of greenhouse gas emissions and, where applicable, causes of other climate-related impacts by calculating the greenhouse gas footprint for Scope 1, 2, and 3 emissions. Further information on GHG accounting can be found under E1-6.

Due to the energy- and GHG-intensive nature of its activities, the actual material negative impact of GHG emissions (Scope 1, 2, 3) was identified.

Procedure for identifying and assessing material climate-related risks and opportunities for voestalpine

voestalpine has identified its material climate-related risks and opportunities as part of climate-related scenario analyses. These are described in detail in section ESRS 2 SBM-3 of the General information and are divided into physical and transition climate risks.

The physical climate risks were analyzed on a site-specific basis, while the transition climate risks cover the decarbonization of the entire steel production process. The risks identified in both categories are incorporated into the resilience analysis, which assesses the company's resilience to these climate-related risks and opportunities.

The risk analyses are initially carried out on a gross basis, i.e., the risks and opportunities are considered in their natural form, namely in the form in which they could affect the business without taking countermeasures into account. The net view is then analyzed, in which the risks and opportunities are reassessed after countermeasures have been implemented. Based on these two aspects, the company's resilience to climate-related risks and opportunities is determined.

The climate scenarios used in the analyses are consistent with the critical climate-related assumptions in the financial statements (for further details, see also B.2. Significant judgments and estimates in the notes to the Consolidated Financial Statements).

Physical climate risk analysis

For the physical scenario analysis, which was carried out as part of the EU Taxonomy and meets all ESRS requirements, various climate scenarios from a simulation-based solution were used. The analysis covered key locations with an asset value of over EUR 10 million, as well as strategic hubs within own operations. This ensures that the material property, plant and equipment are adequately covered by the physical risk analysis. The upstream and downstream value chains were not included in the analysis. However, due to the high diversification of suppliers and customer segments, no significant physical climate risks are expected in these areas.

The scenario analysis for physical climate risks was carried out in three steps: First, the risks were identified, then the scenarios were calculated, and finally, adaptation solutions were evaluated and assessed as the third step. Risk identification includes the assessment of the respective economic activity and a climate risk assessment to determine which physical climate risks could affect the economic activity. The scenario calculation involves physical climate risk assessment based on the latest climate projections and future scenarios in order to analyze the risks in relation to the activity and its lifetime. When determining adaptation solutions, solutions that can reduce physical climate risk are evaluated.

The short and medium-term physical vulnerabilities associated with climate change from natural hazards—such as flooding or low water levels, snow load, drought, storms, and strong winds, or temperature fluctuations—were identified and reported as part of the implementation of the EU Taxonomy Regulation. Using a simulation-based solution for identifying, quantifying, and disclosing physical climate risks, detailed climate risk analyses were developed for all relevant operating sites. Physical climate risks were identified, quantified based on the variable likelihood of occurrence, scope, and duration of the risk, and subsequently documented. The methods were based on the representative concentration pathways used by the Intergovernmental Panel on Climate Change (IPCC): RCP 8.5 (= 4.8°C warming by 2100), RCP 6.0 (= 3 to 4°C by 2100), RCP 4.5 (= 2.6°C by 2100), and RCP 2.6 (= below 2°C target) of the future scenarios as well as status reports on climate change from the IPCC and key Copernicus services of the European Commission. Heavy rainfall, flooding, and mudslides, for example, have been identified as material acute climate risks for the voestalpine Group. A chronic climate risk stems from, for example, climate-related fluctuations in river levels, which can impair navigability (e.g., on the Danube) and thus cause supply chain problems.

The physical climate risk analysis uses select scenarios to examine risks up to the year 2100. The inclusion of RCP scenarios covers short-, medium-, and long-term time horizons (in accordance with ESRs). Investment cycles in the iron and steel industry are typically long; metallurgical plants (e.g., electric arc furnaces—EAFs) are often in operation for several decades. The use of the select scenarios therefore ensures that all relevant physical risks and opportunities with regard to assets and business activities are taken into account in the analysis.

Based on the results of the physical climate risk assessment, which illustrates the gross view of the risks, adaptation solutions were identified and implemented where necessary. These were defined and implemented at the level of the major sites.

In addition, the voestalpine Group also uses its management systems, such as the environmental management systems certified according to ISO 14001 or EMAS, which are widely implemented in the companies around the globe, to fulfill the DNSH criteria in the EU Taxonomy Regulation. These systems ensure that environmental impacts are identified and reviewed as to their relevance to a given operating site's local environment and that any adaptation solutions aimed at impact mitigation are developed as necessary. In particular, these analyses comprise and/or take into account environmental matters such as water (sustainable use and protection of water and marine resources) and biodiversity (protection and restoration of biodiversity and ecosystems). The environmental management systems define how the respective companies can improve their environmental performance, fulfill legal and other obligations, and achieve local environmental targets. In accordance with the Plan-Do-Check-Act approach (PDCA cycle), environmental targets are defined and the necessary measures are derived and implemented:

» **Plan:**

Identify and analyze problems or potential for improvement, set targets, and develop a detailed implementation plan

» **Do:**

Implement necessary actions in accordance with the implementation plan

» **Check:**

Monitor and evaluate the implementation results to determine whether the set targets have been achieved

» **Act:**

Derive and implement further actions based on the results of the review

Transition climate risk analysis

In addition to physical climate risks, transition risks and opportunities were also analyzed to assess the resilience of voestalpine's business model and strategy under various decarbonization pathways and regulatory developments.

The transition climate risk analysis is based on the NGFS scenarios (Network for Greening the Financial System; scenarios; net-zero 2050 (1.5 °C), Below 2 °C, and Delayed Transition), which are recognized as suitable data sources in ESRs. voestalpine chose these climate scenarios because they explicitly consider variables for the raw materials industry, including steel, and thus reflect voestalpine's business model. Within the NGFS dataset, the REMIND-MAgPIE model was used, which is based on integrated, globally consistent macroeconomic and energy model assumptions with regional aggregation.

For the analysis of transition climate risks, voestalpine focused on the “Delayed Transition” scenario. This assumes that global annual emissions will not decrease significantly by 2030, requiring more stringent political measures to limit global warming to 2°C. This scenario was chosen because of the high relevance of the associated transition risks for the steel industry. The other NGFS scenarios are being monitored on an ongoing basis so that we can respond to changing conditions.

Key transition events that are important for the steel industry were systematically examined. These include the carbon price trend, regulatory requirements, the volatility of the energy markets, changing market and customer expectations, and changes in the capital market. The impacts of these factors have been analyzed in detail, documented, and assessed in terms of their relevance to voestalpine’s business model.

The final assessment of the materiality of all identified risks and opportunities was carried out using a materiality matrix containing the aspects of scope of damage and likelihood of occurrence. This assessment was carried out in an interdisciplinary workshop by a team of experts and then validated by specialists from various divisions of the company. To determine the time frame, transition risks were divided into short, medium, and long term: less than one year as short term, one to five years as medium term, five to ten years as long term, and over ten years as extended long term. In principle, all risks were assessed on a gross basis. The net assessment was only applied after the countermeasures had been implemented. As outlined in E1-1 with regard to the analysis of bound greenhouse gases, no material assets or business activities have been identified to date that would contradict the objectives of a climate neutral economy.

The material risks and opportunities are presented and explained in chapter SBM-3.

IRO-1 – E2 POLLUTION

As part of the materiality assessment, plants and sites were reviewed with regard to material air, water, and soil emissions. The focus was particularly on plants that fall under the Industrial Emissions Directive (IED) and those that are subject to reporting requirements under the European Pollutant Release and Transfer Register (E-PRTR). voestalpine has also implemented environmental management systems at production sites that either have a material environmental impact from a Group perspective or make a significant contribution to improving the Group’s overall environmental performance. These systems are described in detail under E2-1. The findings from these environmental management systems were incorporated into the assessment of significant sites and business activities. There was no separate analysis of the upstream and downstream value chain.

For process-related reasons, microplastics are neither used as raw materials in the manufacturing process nor contained in voestalpine’s products. Therefore, they do not represent a material issue.

As part of the materiality assessment, affected communities were included in the stakeholder analysis (through face-to-face interviews) while the environmental management systems were developed and implemented in consultation with authorities, technical experts, and, where appropriate, local representatives. This included identifying both the concerns and the potential impacts of voestalpine on these communities with regard to environmental pollution. Stakeholder feedback was incorporated into the assessment of material impacts, risks, and opportunities.

The following list contains the operating sites and business activities that were identified as material in relation to environmental pollution:

Site	Business activity	Country
voestalpine Stahl GmbH	Production site	Austria
voestalpine Grobblech GmbH	Production site	Austria
voestalpine BÖHLER Edelstahl GmbH & Co KG	Production site	Austria
Villares Metals S.A.	Production site	Brazil
Uddeholms AB	Production site	Sweden
voestalpine BÖHLER Bleche GmbH & Co KG	Production site	Austria
voestalpine Stahl Donawitz GmbH	Production site	Austria
voestalpine Rail Technology GmbH	Production site	Austria
voestalpine Steel Service Center Polska Sp. z o.o.	Production site	Poland
voestalpine Railway Systems JEZ, S.L.	Production site	Spain

IRO-1 – E3 WATER AND MARINE RESOURCES

The material impacts, risks, and opportunities of voestalpine along the value chain were assessed as part of the materiality assessment, which also evaluated existing dependencies. In addition, the company reviewed its assets and business activities at significant production sites based on the findings of the environmental management systems (see IRO-1 E1 for more information), and a specially conducted water footprint and water scarcity study (see E3-4 for more detailed information) at key production sites.

The findings were incorporated into the assessment. At some of the production sites, it was found that significant amounts of river water are withdrawn for cooling purposes, which could have a negative impact on local ecosystems. A small number of voestalpine Group sites are located in regions affected by water stress. The associated water consumption corresponds to 2% of the total water consumption and is of secondary importance overall for the company's own activities or the upstream and downstream value chain (see ESRS E3-4 Water consumption).

Furthermore, no areas were identified that are affected by water risks or have a direct connection to oceans or marine resources.

In addition, voestalpine maintains an ongoing dialogue on water-related issues with local residents at its major production sites in the form of personal discussions and surveys. voestalpine also works closely with advocacy groups and governmental and non-governmental organizations to ensure that the concerns of all relevant stakeholders are fully considered and incorporated into decision-making processes.

The Water Footprint study found that in the upstream value chain, water is essential for the provision and preparation of raw materials. The following list summarizes the main raw materials, supplier sectors and regions of origin in the Group's upstream value chain.

Material	Sector	Region of origin
Iron ore	Provision of raw materials	Europe
		Australia
		South America
		North America
		South Africa
Coal	Provision of raw materials	Australia
		Europe
		North America
Scrap	Secondary raw material management	Europe
Aluminum	Secondary raw material management	Europe
Alloys (chromium, manganese, nickel, etc.)	Provision of raw materials	Europe
		Australia
		South America
		China
		South Africa
Quicklime	Provision of raw materials	Europe
		North America
Magnesite	Provision of raw materials	Europe
		Australia
Calcium carbide	Provision of raw materials	Europe

IRO-1 – E4 BIODIVERSITY AND ECOSYSTEMS

Impacts on biodiversity and ecosystems along the value chain were assessed based on the materiality assessment described in IRO-1. One potentially negative impact on ecosystems was identified in the upstream value chain, which could occur in particular in the production of key raw materials such as iron ore and coal. In addition, dependencies on biodiversity, ecosystems, and ecosystem services were analyzed for voestalpine's own operations. The dependency analysis was conducted and evaluated by a panel of internal experts in a series of workshops. In addition, the smelting operations and sites located near vulnerable areas were analyzed by means of a site- and industry-specific risk filter that assessed various impacts on biodiversity. The analysis revealed that there are no business processes or activities at relevant sites that have a direct connection to biodiversity and ecosystem services. The aim was to identify the extent to which operational processes depend on biodiversity and ecosystems. voestalpine operates one site in a biodiversity-sensitive area and 15 sites in the vicinity of such protected areas. The results of the analysis show that there are currently no significant business activities at the sites examined that are directly functionally dependent on specific ecosystem services or biodiversity. The risk analysis also showed that there are no material impacts on the status of species at voestalpine sites. The analysis likewise revealed no material impacts on the extent and condition of ecosystems including through land degradation, desertification and soil sealing.

voestalpine recognizes that a number of factors—including GHG emissions, changes in land, fresh-water and salt water use, direct use of biodiversity, invasive alien species, pollution, and climate change—can have impacts on biodiversity. However, as this relationship is global and does not have a direct impact on specific ecosystems or local sites, it cannot be measured directly. While biodiversity loss is a local phenomenon, emissions have a global impact—therefore, the direct impact of climate change, changes in water use, the use of biological resources, invasive species, and pollution on biodiversity loss is not considered a material issue for voestalpine.

The analysis therefore did not identify any physical, transition, or systemic risks related to biodiversity. A resilience analysis with regard to biodiversity is therefore not relevant for voestalpine from the current perspective. However, risks and opportunities are reviewed regularly, and analyses are carried out if the framework conditions change.

As part of the materiality assessment, a stakeholder survey was conducted involving affected communities in the vicinity of the company's own sites. The survey was conducted through face-to-face interviews with the aim of identifying potential negative impacts on biodiversity. Communities along the upstream value chain were not the target group for the survey. The findings were incorporated into the identification of material topics. At this point in time, no material negative impacts on the communities involved in relation to biodiversity have been identified.

Even though no material negative impacts have been identified in its own operations, voestalpine implements activities to preserve biodiversity in accordance with legal requirements. These are based on various legal provisions, including Directive 2009/147/EC of the European Parliament and of the Council on the conservation of wild birds and Council Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora.

The company also conducts environmental impact assessments in accordance with Article 1(2)(g) of Directive 2011/92/EU. When operating in third countries, voestalpine complies with the relevant national regulations and international standards such as Performance Standard 6 of the International Finance Corporation (IFC) on biodiversity conservation and the sustainable management of natural resources.

In addition to the activities mentioned above in relation to its own sites, voestalpine has also introduced measures to mitigate negative impacts in the upstream value chain. Further details can be found in chapter E4-3 Actions and resources related to biodiversity and ecosystems.

IRO-1 – E5 RESOURCE USE AND CIRCULAR ECONOMY

In order to identify the impacts, risks, and opportunities associated with resource use and the circular economy along the value chain, voestalpine's resource inflows, outflows, and waste generated were systematically analyzed and evaluated as part of the materiality assessment. In addition, a value chain analysis was conducted in 2024 to identify high-risk countries in the upstream value chain. For the analysis, the relevant countries in voestalpine's upstream value chain were first identified. Risk categories (Fair Business Practices, Human Rights & Ethics, Environment, Labor Rights) were then assigned in line with ESRS standards, assessment scales defined and countries ranked by risk profile (low, medium, high risk). The insights gained were taken into account in the materiality assessment.

Iron ore, coking coal, steel scrap, alloys, and water have been identified as major resource inflows at voestalpine. As production processes transform, demand for steel scrap and HBI is constantly increasing, while demand for iron ore and coking coal is decreasing. Here, a special focus is placed on the future procurement of the increased amounts of steel scrap within the value chain. The procurement processes are based on the purchasing principles and the Group Strategy 2030+.

Key raw materials 2025/26	Steel Division	High Performance Metals Division	Metal Engineering Division	Metal Forming Division
Iron ore	X		X	
Coking coal	X		X	
Steel scrap	X	X	X	
Alloys	X	X	X	
Water	X	X	X	X

Findings from the environmental management systems were taken into account, as were the recyclability of the products, the material properties of the raw materials used, and the possibilities for reuse.

Resource use and circular economy particularly affect steel production, the processing of metal products, and the recycling of residual materials. The main resources used are described in detail in E5-4.

The relevant aspects of resource use extend across the upstream and downstream value chain and include the procurement of primary raw materials. In addition, the recycling of products at the end of their life cycle plays a central role, as voestalpine aims to keep materials in the cycle for as long as possible. The main negative impact focuses primarily on the upstream value chain through the extraction and processing of primary raw materials. Key measures related to the circular economy within voestalpine's own operations and in the upstream and downstream value chain can be found in chapter E5-2.

Further development into a Group circular economy strategy is necessary to ensure the long-term supply of raw materials and to significantly support voestalpine's sustainability targets. For more information on the circular economy strategy, see E5-1.

In the course of its strategic transformation, voestalpine is faced with the major challenge of ensuring product quality while increasing the use of scrap.

Consultations with key stakeholders were conducted as part of the stakeholder analysis in the context of the materiality assessment. Specific estimates on resource use and circular economy were collected. Feedback from affected communities and other relevant stakeholders, including customers and research institutions, was incorporated into the materiality assessment and taken into account when assessing materiality.

IRO-1 – G1 BUSINESS CONDUCT

As part of the materiality assessment, an internal and external stakeholder survey was conducted to identify the material impacts, risks, and opportunities associated with business conduct. Various criteria were applied in the materiality assessment, including the location of economic activities, the type of activity carried out, and the corporate sector. Particular attention was paid to locations subject to increased regulatory requirements or specific compliance risks, while industry-specific regulations and market conditions were also systematically included in the assessment.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability report

The contents of this sustainability report were identified on the basis of the double materiality analysis. The exact procedure for the double materiality assessment can be found in the section IRO-1. The selection of datapoints was based on the results of the materiality assessment. Based on this, a relevance analysis of the individual datapoints was carried out with the involvement of the respective departments. The materiality and applicability of individual datapoints was evaluated with regard to the gradual introduction of disclosure requirements. In addition, these were supplemented by company-specific datapoints on the topic of "Innovation, Research & Development" and the additional disclosure "Taxes".

The following table lists all disclosure requirements (including page references) disclosed in the sustainability report:

DISCLOSURE AND APPLICATION REQUIREMENTS IN TOPICAL ESRS THAT ARE APPLICABLE IN CONJUNCTION WITH ESRS 2 GENERAL DISCLOSURES (ESRS 2 ANNEX C)

		Page reference in the annual report
General information		
ESRS 2	General information	p. 104
BP-1	General basis for preparation of the sustainability report	p. 104
BP-2	Disclosures in relation to specific circumstances	p. 105
GOV-1	The role of the administrative, management, and supervisory bodies	p. 108
GOV-1 G1	Business conduct	p. 111
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	p. 112
GOV-3	Integration of sustainability-related performance in incentive schemes	p. 112
GOV-3 E1	Climate change	p. 113
GOV-4	Statement on due diligence	p. 113
GOV-5	Risk management and internal controls over sustainability reporting	p. 116
SBM-1	Strategy, business model, and value chain (Transitional provision for SBM-1 40 b, c used)	p. 119
SBM-2	Interests and views of stakeholders	p. 128
SBM-2 S1	Own workforce	p. 131
SBM-2 S2	Workers in the value chain	p. 131
SBM-2 S3	Affected communities	p. 131
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model (Transitional provision for SBM-3 48 e used)	p. 131
SBM-3 E1	Climate change	p. 134
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ESRS S2	Workers in the value chain	p. 275
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	p. 275
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The following is a summary of all datapoints resulting from other EU legislation listed in ESRS 2 Annex B, including references to the relevant page number or information that the datapoint was not considered material.

LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION (ESRS 2 ANNEX B)

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁵ , Annex II		Material	p. 109
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 111
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #1 of Annex 3				Material	p. 114
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁶ , Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #1 of Annex 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ⁷ , Article 12(1)		Immaterial	n.a.
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119 Article 2(1)	Material	p. 184
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Material	p. 186
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #1 of Annex 2	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	p. 193
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 of Annex 1 and Indicator number 5 Table #1 of Annex 2				Material	p. 195
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				Material	p. 195
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Material	p. 196
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegation Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material	p. 198
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	p. 200

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119 Article 2(1)	Immaterial	n.a.
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material (transitional provision)	n.a.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: exposures subject to physical risk			Material (transitional provision)	n.a.
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)						
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: loans collateralized by immovable property – energy efficiency of the collateral			Material (transitional provision)	n.a.
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Material (transitional provision)	n.a.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Material	p. 207
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #1 of Annex 2				Material	p. 211
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #1 of Annex 2				Material	p. 209
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #1 of Annex 2				Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #1 of Annex 2				Material	p. 212
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #1 of Annex 2				Material	p. 212
ESRS 2 – IRO 3 – E4 paragraph 16(a) i	Indicator number 7 Table #1 of Annex 1				Material	p. 136
ESRS 2 – IRO-3 – E4 paragraph 16 (b)	Indicator number 10 Table #1 of Annex 2				Material	p. 136
ESRS 2 – IRO-3 – E4 paragraph 16 (c)	Indicator number 14 Table #1 of Annex 2				Material	p. 136
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24(b)	Indicator number 11 Table #1 of Annex 2				Immaterial	n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #1 of Annex 2				Immaterial	n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #1 of Annex 2				Immaterial	n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #1 of Annex 2				Material	p. 227
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Material	p. 227
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #1 of Annex 3				Material	p. 136
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #1 of Annex 3				Material	p. 136
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Material	p. 246

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 246
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #1 of Annex 3				Material	p. 246
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #1 of Annex 3				Material	p. 250
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #1 of Annex 3				Material	p. 255
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #1 of Annex 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material (partial use of transitional provision)	p. 269
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #1 of Annex 3				Material (transitional provision)	n.a.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 270
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #1 of Annex 3				Material	p. 271
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #1 of Annex 3				Material	p. 271
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 of Annex 1 and Indicator number 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 271
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and 13 Table #3 of Annex 1				Material	p. 138

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Material	p. 276
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1				Material	p. 307
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 277
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 276
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #1 of Annex 3				Material	p. 281
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Immaterial	n.a.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	p. 287
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #1 of Annex 3				Immaterial	n.a.
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Immaterial	n.a.

Disclosure Requirement and related datapoint	(1) SFDR reference ¹	(2) Pillar 3 reference ²	(3) Benchmark-Regulation reference ³	(4) EU Climate Law reference ⁴	Materiality	Page reference in the annual report
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Immaterial	n.a.
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #1 of Annex 3				Immaterial	n.a.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #1 of Annex 3				Material	p. 297
ESRS G1-1 Protection of whistleblowers paragraph 10 (b)	Indicator number 6 Table #1 of Annex 3				Material	p. 302
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #1 of Annex 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 311
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #1 of Annex 3				Material	p. 311

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9/12/2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27/6/2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29/6/2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9/7/2021, p. 1).

⁵ Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3/12/2020, p. 1).

⁶ Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19/12/2022, p. 1).

⁷ Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3/12/2020, p. 17).