

HIGH PRESSURE **BIG STEPS**

SUSTAINABILITY REPORT 2024



A Member of Dr. Aichhorn Group





TAKING BIG STEPS NOW -
FOR A TOMORROW AS WORTH LIVING FOR AS TODAY.

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PREFACE

Dear Readers,

We are pleased to present the first sustainability report of BHDT GmbH. As a global leader in the field of high-pressure technology, it is our aim to not only supply innovative and high-quality products, but also to act with foresight and a sense of responsibility in our business operations.

Sustainability is therefore an integral part of our corporate strategy. This is also reflected in the numerous initiatives and measures that we will present to you in more detail in this report. Firstly, we are reducing greenhouse gas emissions through the responsible use of materials and energy, which is BHDT's contribution to climate protection. Secondly, we are placing a special focus on our employees by respecting diversity, actively embracing inclusion, and promoting training and safety.

To ensure the implementation of these plans, we are committed to carrying out a successful sustainability management system as part of our corporate governance. Naturally, the needs of our customers remain at the core of our business. Nevertheless, our aim is to make a positive contribution to society and the environment through responsible action and innovative solutions. We would like to thank our stakeholders for their support and trust. Together, we are taking big steps - towards a better future.



Michael Simml



Werner Kordasch

Management board

ABOUT THIS REPORT

GRI 2-2, GRI 2-3

The **Corporate Sustainability Reporting Directive (CSRD)** regulates non-financial reporting obligations in the European Union. It came into rule in January 2023, but had not yet been transposed into national law in Austria at the time this report was written.

However, the formal consequences have already been determined: The Dr. Aichhorn Group and BHDT are obliged to report on sustainability aspects within the company from the 2025 financial year onwards.

BHDT intends to voluntarily comply with this future reporting obligation ahead of time, as sustainability and social responsibility already represent important aspects of the corporate strategy. This report therefore covers the 2024 financial year and takes into account BHDT GmbH as an entire company with its three sites in Kapfenberg and Hönigsberg. BHDT's next report will be published as part of the reporting obligation for the 2026 financial year.

Reporting standard

To date, Austrian legislation has recommended collecting the required information in accordance with the standards of the **Global Reporting Initiative (GRI)**. However, since January 1, 2024, the Delegated Regulation on the European Sustainability Reporting Standards (ESRS) published by the EU Commission in July 2023 has been legally binding. This is a new, far more comprehensive standard that expands on the basic principles of the GRI and will replace it as the reporting standard in future. As this is the first time that BHDT has addressed all aspects of sustainability in

this voluntary report, it was decided to report using the GRI standard in order to create a good basis of understanding for the future mandatory reporting in accordance with ESRS.

The contents were developed together with ICT Impact GmbH, a technology and consulting company for sustainability. In several workshops between June 2023 and April 2024, an interdisciplinary project team including the management of BHDT conducted:

- **a context analysis, including mapping of the SDGs (sustainable development goals of the United Nations),**
- **derived risks and opportunities in the three ESG areas (environment, social and governance),**
- **defined system boundaries,**
- **examination of our business model and**
- **a materiality assessment, from which key topics and specific strategic directions and goals were derived.**

We also looked at the corporate carbon footprint (CCF) and other key figures and indicators relating to sustainability at BHDT as part of the data collection process.

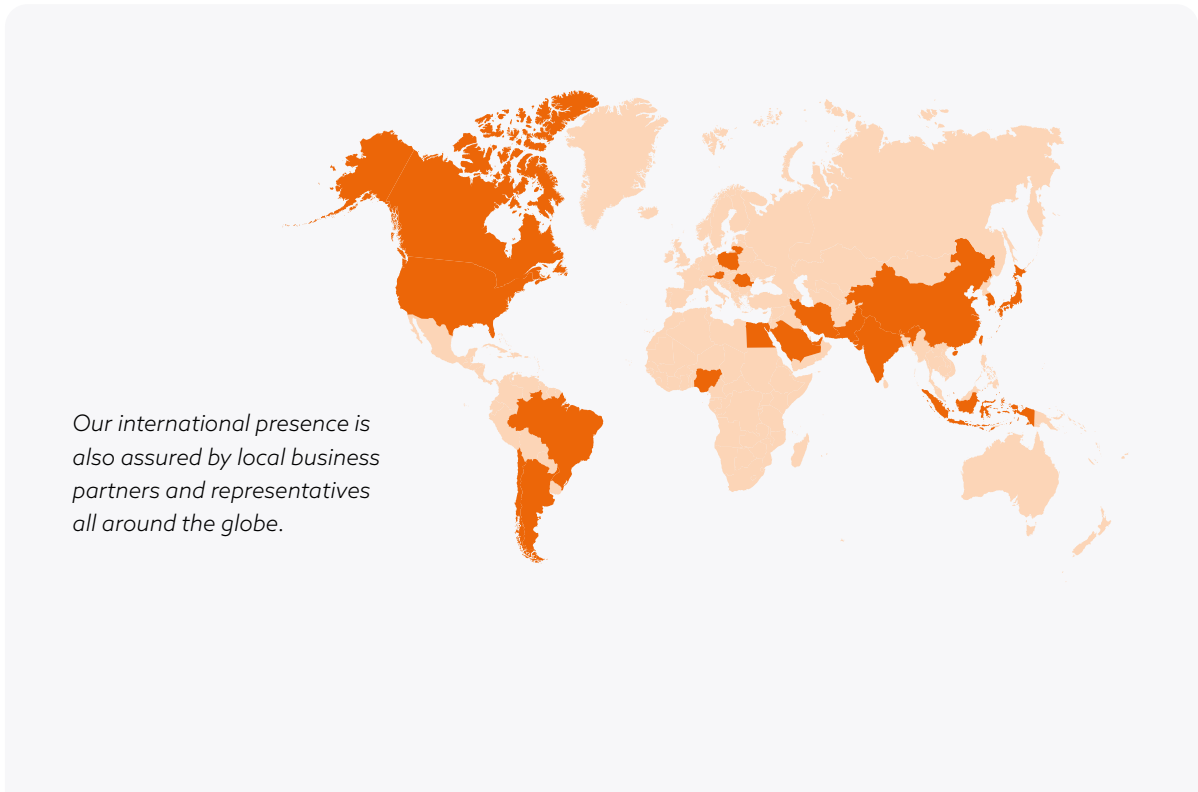
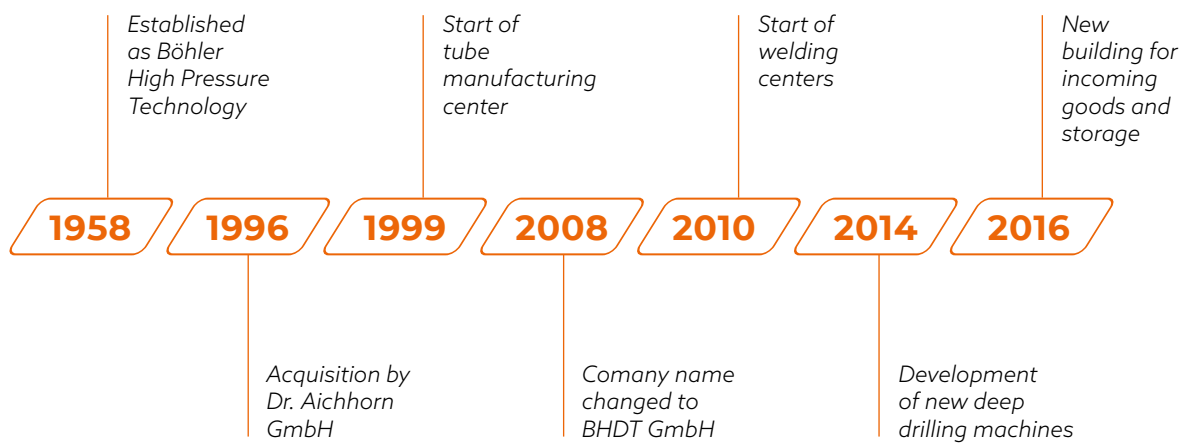
This sustainability report documents the continuous efforts and advances made by BHDT GmbH in the areas of ecological and social sustainability to promote future-oriented development and make a positive contribution to society and the environment.

ABOUT **BHDT**

GRI 2-1

BHDT GmbH is a global leader in the development and production of high-pressure technology and tailor-made valves. Our origins date back to 1958, as Böhler Hochdrucktechnik. In 1996, BHDT GmbH was privatized by Dr. Harald J. Aichhorn in a management buy-out (MBO) as part of Böhler Uddeholm AG. BHDT GmbH is part of Dr. Aichhorn GmbH.

Headquartered in Kapfenberg and with additional sites in Kapfenberg and Hönigsberg, BHDT stands for the highest quality and innovation in its products and services, which are deployed in various industries such as chemicals, petrochemicals and energy. Our main markets include, but are not limited to, Asia, Africa and North America.



Our international presence is also assured by local business partners and representatives all around the globe.

EMPLOYEES

WOMEN'S QUOTA

GHG EMISSIONS

ENERGY USAGE

regarding GAS

re. DISTRICT HEAT

re. ELECTRICITY

re. SOLAR generated

TURNOVER

EXPORT

Blue-collar & white-collar workers incl. apprentices (FTE)

263



Percentage of female employees

18%



Total greenhouse gas emissions 2024 in tons (t) CO₂eq

10,818



2024 in gigajoules (GJ)

24,503



7,093



6,991



9,302



Electricity consumption from in-house production by PV systems in gigajoules (GJ); further surplus was fed into the grid

951



in Euro (€)

126,815



Export percentage

95%



TAKING BIG STEPS TOWARDS THE FUTURE

BHDT Managing Directors Werner Kordasch and Michael Simml discuss sustainability, ambitious plans and potential.

What distinguishes BHDT in particular from other companies in the industry?

Werner Kordasch: "What sets us apart from the competition is an extreme degree of vertical integration and our independence from external partner companies when it comes to critical processes that we carry out in-house."

Michael Simml: "We also have very competent young employees in some areas, especially in technical processing, who represent us excellently to the outside world and do an outstanding job. This refreshing public image is also very unique for our industry as a whole."

WK: "Absolutely. We are very proud of all our employees – not only of their expertise and experience, but also of our mixed repertoire of older and younger personnel. Each generation comes with its own values and strengths, and working together in harmony brings out the best in everyone. And the younger people in particular add a certain dynamism and interest in environmental issues to our company."

How important is sustainability at BHDT?

WK: "Our top priority is, of course, the customer order – because this also forms the basis for BHDT's commitment to climate-conscious measures. At the moment, customer demand for environmentally friendly processes is relatively low. However, we are very open and willing to develop further in this area. Regardless of the market situation, we generally see sustainability as a very important factor in our business – after all, we manufacture products that are indispensable in the production of sustainable energy, such as plastic components for photovoltaic panels. Furthermore, our second business division focuses on

fertilizers, which means we are actively contributing to food security for the world's population."

MS: "In addition, we are currently in the process of establishing a third foothold, which is primarily concerned with the transformation of CO₂, especially with regard to the substitution of fossil energy sources with hydrogen. With our existing expertise, BHDT can make a major contribution to reducing future emissions and supporting the mobility revolution."

What has changed in recent years in the industry in general and at BHDT specifically with regard to sustainability?

MS: "Generally speaking, the sharp rise in demand for our products is clearly linked to the increased focus on solar energy and the construction of photovoltaic systems. We are very proud to be part of this positive trend and to be able to play our part in the global energy transition."

WK: "We are also observing very encouraging developments in favour of sustainable technologies in the fertilizer sector. On the one hand, we are helping to improve and optimize existing plants, and on the other, there is a willingness to replace inefficient plants with ones that work in a much more resource-efficient way. We can definitely see that more and more companies around the world understand that survival is no longer possible without improvements and steps forward."

Which topics will be especially important for BHDT in the future?

WK: "We are gradually working on becoming more sustainable as a company in those areas where we can have a direct impact. For example, we want to convert



Management board: Werner Kordasch, Michael Simml

our vehicle fleet to electromobility, we are improving our building technology, and are switching to sustainable energy sources wherever possible by installing PV systems and alternative heating systems."

What kind of company will BHDТ become by 2030?

WK: "I think we are already well on the way to becoming a consistently environmentally conscious company, and we want to continue on this path beyond 2030 and increase the measures we implement. We also want to use our products to help reduce emissions worldwide and convert CO₂ emissions and plastic use in a meaningful way. Plastic itself is a very versatile and therefore reusable material that does not necessarily have to pose as a natural disaster if it is handled carefully – because this resource will remain indispensable for sustainable technologies such as PV and electromobility in the future. Finally, we are striving to become a global player in hydrogen technologies."

MS: "And, of course, we will continue to do everything we can to maintain our reputation as a stable and secure business partner in established product areas, as well as an appealing employer. We see the hydrogen sector as a third foothold as a promising project with enormous growth potential - it could even become bigger than the company we are now. We are very much looking forward to seeing where this development will take us."



VALUES & MISSION

GRI 2-1

Vision

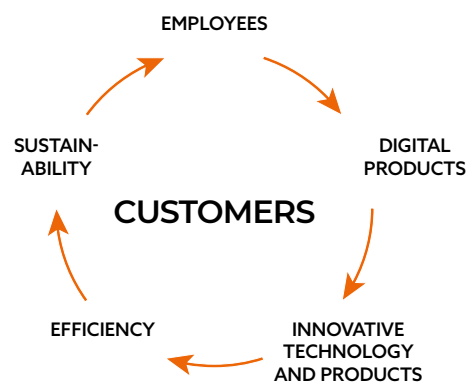
We are our customers' preferred partner worldwide for the supply of high-pressure components and systems as well as the development of individual solutions and services in the high-pressure sector.

Mission statement

Our guiding principle is "EXCELLENCE IN HIGH PRESSURE". We consider ourselves a hidden champion in our niche market segments. By focusing specifically on our core competencies in development, production and service, we have become the market leader in this area.

We focus on the needs and requirements of our customers and have committed ourselves to manufacturing our products at the highest quality. We achieve this goal through the continuous training and further education of our employees, who are among the best qualified workers in the industry.

We constantly strive to expand our product portfolio and develop innovative solutions that take into account the sustainable utilization of resources.



BUSINESS PROFILE

GRI 2-1, GRI 2-6

Competencies

Our expertise is in the manufacture of high-quality products for the chemical and petrochemical industries as well as for the renewable energy sector.

Our core activities include:

- **Development and production**

We develop and manufacture innovative high-pressure components, tailor-made valves and modularly prefabricated tube-in-tube heat exchangers that comply with the highest quality and safety standards. We guarantee the long-term reliable operation of our products.

- **Research & Development (R&D)**

Our R&D team is continuously working on the further development of our products and technologies, particularly in the area of hydrogen infrastructure.

- **Customer-specific solutions**

We transform our customers' specific requirements into customized solutions and services.

- **Servicing and maintenance**

We support our globally based customers with project implementation as well as legally prescribed regular system maintenance directly on site.

Added value

We endeavor to create long-term added value for our customers, employees and society through quality, innovation and sustainability. As part of our commitment to sustainability, we at BHDT focus on environmentally friendly production processes, responsible use of resources and social responsibility.

- **Innovation**

We ensure our innovative strength and competitiveness by continuously investing in research and development and state-of-the-art production technologies.

- **Sustainability**

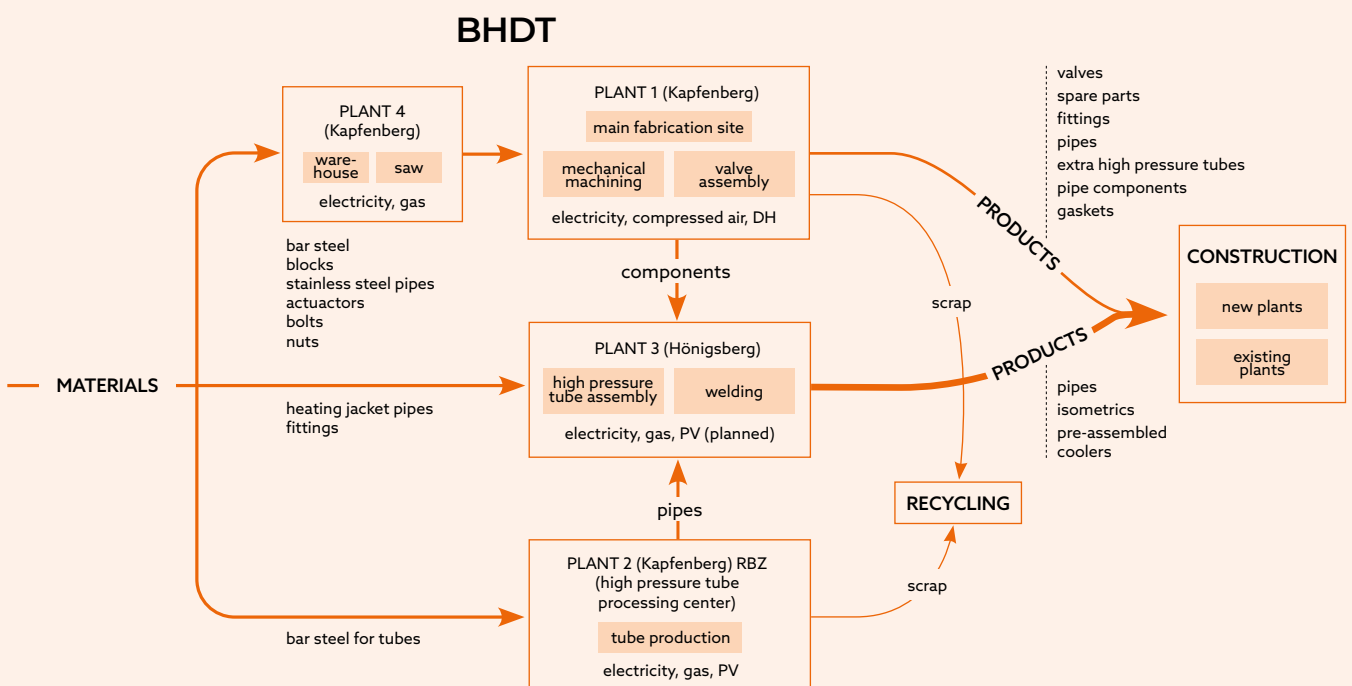
We reduce our ecological footprint by integrating sustainable methods and concepts into our production processes and product developments.

- **Employee development**

We encourage the training and further education of our employees to expand their skills and support their career development.

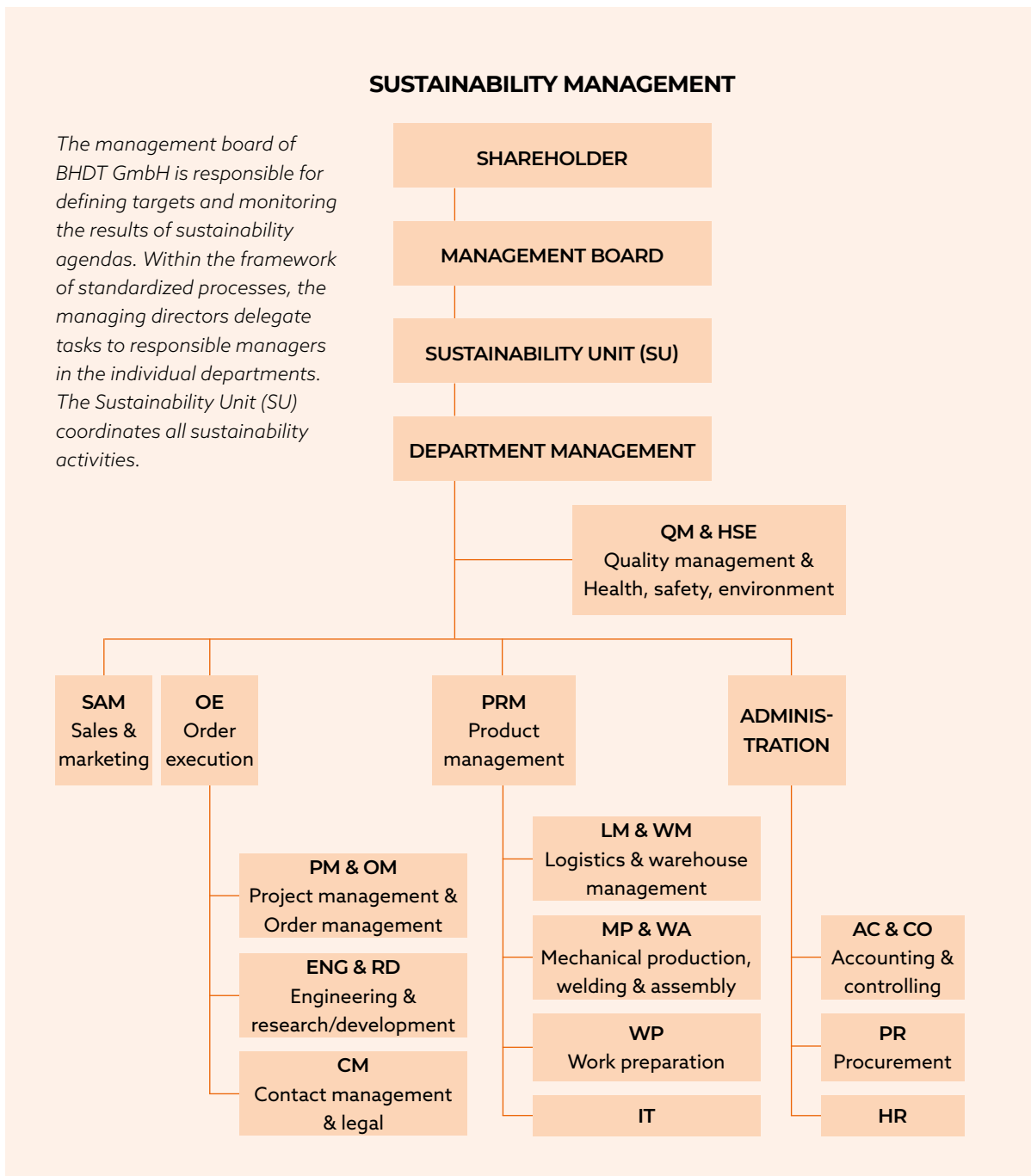
- **Local economy**

With our sites in Kapfenberg and Hönigsberg, we contribute to local wealth creation and secure jobs in the region.



SUSTAINABILITY & MANAGEMENT APPROACH

GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-16, GRI 2-17, GRI 2-23



Management hierarchy at BHDT

The management of BHDT GmbH is characterized by a clear organizational chart with a flat hierarchy. The highest controlling body is the shareholder assembly. There are two more levels below the two managing directors: the level of the department heads and the employees of the departments.

The aspect of sustainability is firmly anchored in BHDT's mission statement. Sustainability issues are discussed every two weeks in meetings with the entire senior management. The shareholder assembly also includes sustainability in its agenda on a quarterly basis. Urgent matters are discussed at the bi-weekly meetings as required. In general, the assembly must be informed about publications relating to earnings figures and sustainability data and its approval must be obtained beforehand.

Sustainability management

The topic of sustainability is constantly being promoted by setting up an explicit **sustainability management system**. As a first step, an interdisciplinary project team led by the management board took a comprehensive look at relevant sustainability issues and developed an

initial sustainability strategy. Subsequently, it is planned that this project team will be gradually transferred to the functional organization. Within the management board, operational responsibility for all sustainability issues lies with the managing directors. The Sustainability Unit (SU) is in contact with the relevant department heads in all sustainability activities and reports directly to the management board on the progress of the project.

Environmental and social concerns are equally important to us. We have based our overarching framework on the Sustainable Development Goals (SDGs).

In terms of **environmental matters**, we are particularly keen to reduce our GHG emissions and develop measures to reduce material consumption.

In the **area of social matters**, we put a particular focus on diversity and the health and safety of our customers and employees. We firmly believe that corporate policy and the establishment of actively practised governance structures play a decisive role in the implementation of a successful sustainability management system.



**WE ARE GRADUALLY
WORKING ON
BECOMING MORE
SUSTAINABLE AS A
COMPANY IN THOSE
AREAS WHERE WE
CAN HAVE A DIRECT
IMPACT.**



BHDT IN THE CONTEXT OF THE SDGS

GRI 2-23

In 2015, the United Nations (UN) adopted 17 Sustainable Development Goals (SDGs) as part of the 2030 agenda. These goals can be seen as a roadmap to sustainable development and serve to eradicate poverty, promote equality for women and other discriminated groups, improve healthcare and counteract climate change on an economic, social and environmental level.

As part of our sustainability strategy, we took a closer look at all 17 goals, including their sub-goals, and determined which of these goals BHDT can best influence or support to create a framework for sustainable activities. This resulted in six specific goals that are the focus of BHDT's sustainability actions.



Good health and well-being

This sustainability goal was set as a particular priority, as it has both a direct and indirect impact on BHDT's work and corporate culture.

In order to promote the mental health of employees, a selected group of psychologists is available to them for personal and confidential discussions. This helps identify mental stress at an early stage and countermeasures can be taken in a timely manner.

To promote the physical health of employees, a company bike program was launched to encourage personnel to cycle to work and thus integrate exercise into their daily routine. Employees can borrow e-bikes for their personal leisure time through BHDT or lease an e-bike with tax benefits via the partner company "Firmenradl". Great importance is also attached to a healthy diet, which is why employees are provided with hot, balanced meals every day.

A company physician is responsible for providing medical advice and examinations for employees, and regular health and vaccination campaigns are organized to support preventive measures and ensure the well-being of the workforce.

The safety of our customers and their facilities is also a key concern. BHDT ensures that its product range always meets the highest safety standards to minimize accidents and health risks during operation.



Gender equality

BHDT actively contributes to achieving gender equality and promotes the establishment of an inclusive and equitable work environment by placing great emphasis on promoting women in leadership roles. Women are represented in key positions within our company and contribute significantly to the strategic direction and overall success of the company. At the same time, we actively contribute to the employment of women, especially in the technical field. Technically highly qualified female employees work in our company in both the blue and white collar areas. This shows that gender equality is practiced at all levels of our company.

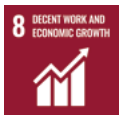


Affordable and clean energy

This aspect plays an important role for BHDT both in its own operating processes and by supporting sustainable energy projects worldwide. Our products are an essential component in the production of low-density polyethylene (LDPE) and ethylene-vinyl acetate (EVA), which are used for the production of foils for photovoltaic panels, among other things. We are therefore contrib-

uting significantly to the generation of energy from sustainable sources. Another major, future-oriented step is to expand the existing product range to include components for the production and storage of hydrogen. This will play a central role in the energy revolution as a clean energy source. In this new business segment, BHDT plans to actively shape industry standards in favor of sustainability and resource conservation through the company's customary high product quality and innovation in development.

Several photovoltaic systems have already been installed on the company premises for BHDT's own energy requirements to cover as much of the total demand as possible with clean and renewable energy sources. This is a significant part of BHDT's strategy to reduce its ecological footprint. We are also continuing to implement energy-saving measures, such as switching all lighting to LED technology, which consumes significantly less energy than conventional lighting. We are also continuously replacing old heating systems with modern, more energy-efficient models and thermally insulating our buildings to further minimize energy consumption for temperature regulation.



Decent work and economic growth

BHDT is strongly committed to fair working conditions and sustainable economic growth. In Europe, fair working conditions are regulated by law and as an employer, BHDT ensures that these regulations are strictly adhered to within the company. Every one of our employees enjoys fair compensation for their work, safe working conditions and the right to co-determination at the company.

Our business model and our opportunities for future economic growth are increasingly geared towards renewable energies, which enables us to uncouple our company's success from the utilization of fossil fuels. By focusing on sustainable energy projects and products, we are helping to promote a more environmentally friendly economy while creating new jobs in sustainable industries.



Industry, innovation and infrastructure

BHDT understands the need for innovation and sustainable infrastructure to ensure long-term growth and development. Our research and development activities focus on hydrogen infrastructure, which is considered a pivotal technology for the energy revolution. This sector requires continuous innovation to develop efficient and safe solutions.

We also focus on sustainable production processes and use advanced software tools that make our development and production faster, better and safer. Supporting app tools, which have streamlined the inefficient SAP system with a direct connection for Industry 4.0, were partly developed in-house or commissioned. Although this software is not currently marketed, it makes a significant contribution to optimizing our internal processes. This step makes BHDT a digitalization pioneer in Austria and Germany.



Climate action

We support climate protection measures primarily through our product solutions in the areas of photovoltaic systems and hydrogen technologies.



MATERIALITY ASSESSMENT

GRI 2-29, GRI 3-1, GRI 3-2, GRI 201-2

Process description

The materiality assessment is a central component of the sustainability management process. It serves to identify relevant non-financial reporting content.

Several steps were taken to identify the material topics for BHDT. First, the project team, consisting of managers and the management board, participated in a workshop to discuss possible sustainability criteria based on the standards of the Global Reporting Initiative (GRI). This resulted in an initial comprehensive list ("longlist").

As part of the context analysis, additional implications were derived from possible risks and opportunities. For this purpose, not only physical risks resulting from climate change were considered, but also transitory risks, such as market changes in established product areas, CO₂ prices and energy availability and prices.

In a subsequent step, this longlist was reduced to topics that are relevant to BHDT. The result – the "shortlist" – was then sent to the most important stakeholder groups for evaluation using an online questionnaire.

Stakeholders are persons or groups who influence the company or have an interest in its success. In other words, this term encompasses all those who are affected by BHDT's business operations. A total of 114 parties participated in the stakeholder survey between the end of September and October 2023. The response rate was 23 percent.

Opportunities & risks

BHDT has an established risk management system that systematically records and assesses business risks. As part of the sustainability project, climate-related risks were also analyzed in a workshop, incorporating the results of the SDG mapping. The risks were divided into physical and transitory risks and opportunities, which were then assessed in terms of their probability of occurrence and their financial impact.

The evaluation revealed **major market opportunities** in the photovoltaic and hydrogen industries. A slowly increasing saturation of the market for plants that produce the primary materials for photovoltaic panels is expected in the medium term. In contrast, a significant increase in storage applications for the hydrogen industry is expected.

The **greatest risks** relate to the availability of resources of the required quality, resource prices, the potential cancellation of existing orders by customers, and the shortage of skilled workers.

Regarding the possible increase in severe weather events, water damage in Plant 3 due to flooding and damage to roof surfaces due to hail or storms are to be classified as possible **climate change-related risks**.

Stakeholders

According to the Corporate Sustainability Reporting Directive (CSRD), the importance of the materiality assessment is emphasized by the concept of double materiality. This means that companies should consider the selection of material topics from two different perspectives: the "inside-out" perspective and the "outside-in" perspective.

The **external perspective** ("outside-in") focuses on how external factors, such as climate change, can influence the company and what sustainability-related risks and chances are associated with them, which could have a significant financial impact.

The main objective of the **internal perspective** ("inside-out") is for companies to take responsibility for the impact of their actions on society and the environment. It is necessary to precisely analyze the ecological, economic and social impact of corporate operations to raise the necessary awareness within the company. The consideration of relevant stakeholders is imperative to ensure that the results adequately reflect the different perspectives and enable a balanced assessment of the company's sustainability.

Actively involving stakeholders through an ongoing open dialogue helps to overcome the many environmental and social challenges that companies face.

The following significant stakeholder groups were identified in the process of the stakeholder analysis:

- Shareholder of the Dr. Aichhorn Group
- Management board
- Works committee
- Managers
- Employees
- Customers
- Business partners & sales representatives
- Suppliers
- Banks

The most important topics from a stakeholder perspective are:

- Compliance with laws, regulations and rules of conduct
- Safe, non-hazardous products
- Occupational safety and health protection
- Economic success and secure employment
- Avoidance of corruption
- Equal opportunities, diversity and anti-discrimination measures

Material topics and strategic directions

The results of the stakeholder survey were discussed in a follow-up workshop with the sustainability team and used as the basis for the impact assessment. Particular focus was placed on the company's social and environmental impact. The result of this process is a list of material topics for BHDT, which also define the further structure of this sustainability report.

Climate and environmental protection (Environment)

1. Efficient use of materials and resources and recycling
2. Efficient use of energy and reduction of GHG emissions

Societal and social responsibility (Social)

3. Safeguarding secure employment conditions
4. Education & training
5. Fairness, equity and diversity, plus anti-discrimination measures
6. Occupational safety & health protection
7. Product safety
8. Review of the supply chain regarding social and environmental standards

Economic success and corporate governance (Governance)

9. Economical success
10. Fair competition and compliance with laws, regulations and voluntary codes of conduct

STEP IN: ENVIRONMENT

GRI 3-3

“There are those who wait for times to change on their own, and those who act and help them change.”

Dante Alighieri





RESOURCES & RECYCLING

GRI 301-2

Our products are made of steel, the most important material in our production. The majority of our equipment, such as the loading frames for heat treatment, is also made of this material. Overall, the proportion of steel in our products is over 90 percent.

Wood, which we use for packaging, accounts for the second-largest share of materials at roughly 9 percent. All other consumables and supplies account for less than 1 percent of our total material consumption.

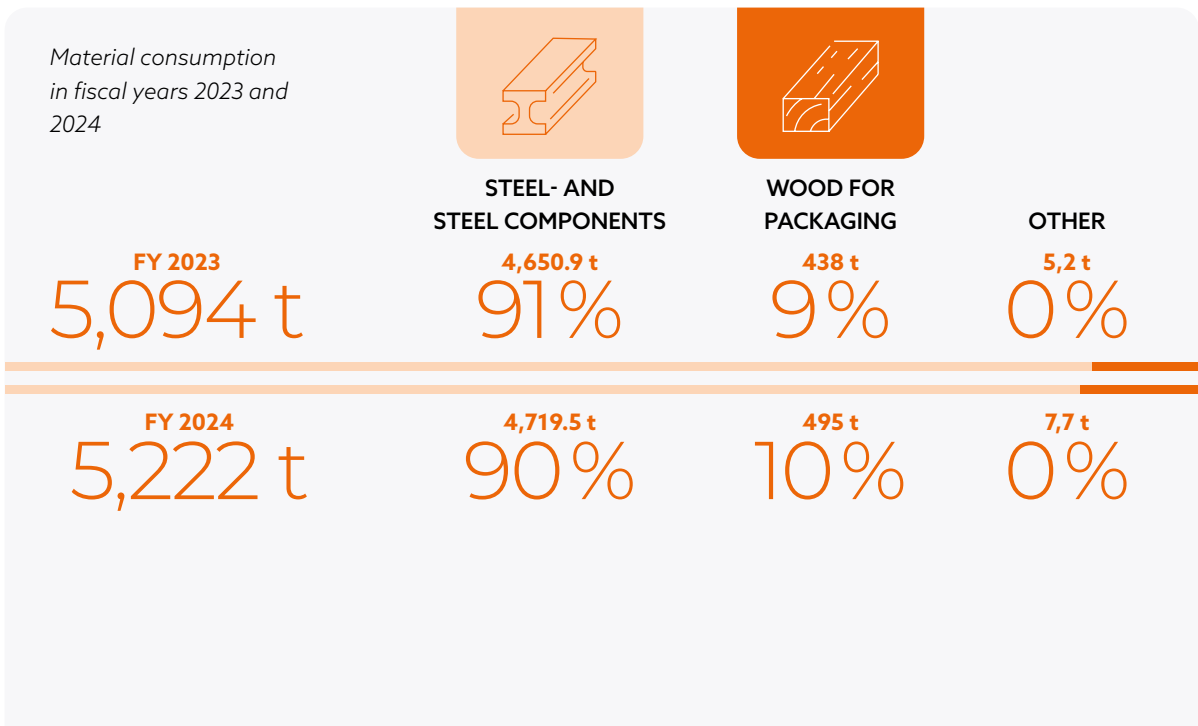
The **efficient utilization of materials** is very important to us. On the one hand, material efficiency has a direct positive effect on manufacturing costs, and on the other, it can save valuable natural resources and reduce emissions.

The following strategic directions, including targets and measures, have been defined for this material topic:

- Optimization of loading frames for heat treatment
- Material-saving manufacturing processes for isometrics
- Discard reduction through a computer-aided production program
- Reduction of inventories

As a rule, the reduction of materials is also associated with a reduction in greenhouse gas emissions. These are presented in detail in the respective material saving actions and are also summarized in the chapter “Energy use & reduction of GHG emissions”.

For more information on used materials see Appendix 1 (GRI 301-1), for more information on waste disposal see Appendix 2 (GRI 306-3). →



RESOURCES & RECYCLING

OPTIMIZATION OF LOADING FRAMES

The loading frames currently used for the heat treatment of components are equipped with particularly heavy profiles and are disposed of after a single use. This generates around 150 tons of scrap every year. To reduce the use of primary resources and at the same time produce less waste, lighter and reusable frames are to be developed that can withstand the demands of heat treatment better and over a longer period of time. In addition, the **development of modular plug-in connectors** is intended to reduce the amount of welding required, which will also result in energy conservation.

Topic relevance

The optimization of the heat treatment frames is of great importance for several reasons. It enables considerable material and cost savings in the use of resources and reduces the amount of scrap produced each year. Less welding work and reduced tonnage during heat treatment also contribute to a significant reduction in energy and therefore, costs. The modular and flexible use of the frames enables us to improve the efficiency and sustainability of our production processes.

Opportunities & risks

Optimizing the heat treatment frames offers numerous opportunities. One major opportunity lies in the considerable cost reduction through savings in material and disposal costs. The introduction of reusable frames contributes to sustainability by reducing the ecological footprint. In addition, the efficiency of production processes is improved by lighter and more modular frames.

However, there are also risks. The initial investment in development and prototype production could be high. There are technological uncertainties in the implementation of the new modular systems. Also, steel prices and availability could become a challenge.

Activities & successes

Initial successes have already been achieved in the development of modular and reusable frames.

This progress shows that the project is on the right track, clearly realizing further potential for the sustainable improvement of our production processes.

Objectives & actions

Responsibility: WP department

Short-term objectives (by the end of 2024):

- Development of a first prototype
- Carrying out trials and tests

Medium-term objectives (by 2025/2030):

- Introduction of modular frames for all variants
- Gradual conversion and integration into the production process

Long-term objectives (by 2040):

- Complete conversion to the new modular and reusable frames

Saving potential

An annual reduction of **150 tons of construction steel** can save a total of **262 tons of CO₂eq.**

RESOURCES & RECYCLING

MATERIAL-EFFICIENT PRODUCTION PROCESSES

Isometrics (e.g. pipe elbows) are currently produced by welding semi-finished parts together. In order to reduce the number of these semi-finished parts and thus also the number of weld seams, it is possible to bend entire pipes into an isometric shape. The required technologies are already available. However, complete compliance with standard specifications must be ensured before the production process is modified. This requires further coordination with the **Technischer Überwachungs-Verein (TÜV)** and licensors.

Topic relevance

This new production process enables considerable time and cost savings. Reducing the number of weld seams not only lowers material and labor costs, but also the likelihood of welding errors and the associated costs for reworking and additional material inspections. The implementation of this technology can lead to a significant increase in efficiency in our production process and therefore creates a significant competitive advantage.

Opportunities & risks

Opportunities offered by the implementation of isometric bending technology include a reduction in the number of weld seams, which leads to time and cost savings. In addition, the welding effort and thus the requirements for highly qualified welders are reduced, which can minimize risks from the shortage of skilled workers. Furthermore, by decreasing the number of weld seams, potential weak points in the design can be minimized, resulting in an overall higher product quality.

The risks include the potentially costly and time-consuming development and implementation of the new technology. There is also a degree of uncertainty as to whether the technology can comply with all standard specifications. There could also be technical challenges when integrating it into existing production processes.

Activities & successes

Technical requirements were clarified to develop prototypes and test them in internal trials. These trials include the bending of sample materials to check feasibility and compliance with standard specifications. In addition, the cooperation with TÜV was intensified in order to enable prompt certification and approval of the new technology.

Objectives & actions

Responsibility: departments QM, ENG, WP as well as external party TÜV

Short-term objectives (by 2025):

- Carrying out tests and initial internal trials with sample materials
- Close exchange and clarification of requirements with TÜV

Medium-term objectives (by 2030):

- Implementation of this new technology
- Reduction of weld seams and associated costs by at least 50 percent

Long-term objectives (by 2040):

- Complete integration of the bending technology for the production of isometrics in all relevant production processes
- Continuous optimization and adaptation of the technology to new standards and requirements

RESOURCES & RECYCLING

COMPUTER-AIDED DISCARD REDUCTION

In order to optimize the production process, **machine programming** is to be performed remotely from CAD workstations in the future. This will also enable **computer-aided simulations** to reduce discards.

Topic relevance

Thanks to optimized programming, we can achieve a considerable reduction in discards and a significant reduction in set-up times. This not only results in cost savings, but also makes it easier for our employees to manage their work and processes. This is particularly relevant in light of the shortage of skilled workers. In addition, this shift means that further potential for improvement can be systematically harnessed in terms of optimizing tool life, tool management, and set-up and run optimization.

Opportunities & risks

The introduction of remote machine programming from CAD workstations offers numerous opportunities. It enables a more precise and efficient creation of machine programs, which leads to a reduction in discards and set-up times. Additionally, the workload of employees on site is reduced and the use of simulations optimizes the production processes.

However, there are also risks, such as the necessity for significant investment in new software and employee training. There is also a risk that the conversion will not go as planned and initial efficiency losses may occur.

Activities & successes

A new CAM program was introduced last year to implement remote machine programming. Training courses were held for employees and further optimizations were carried out as part of pilot projects. These initial successes have shown that the relocation of programming has led to significant improvements in production quality and efficiency.

Objectives & actions

Responsibility: departments WP, MP

Short-term objectives (by 2025):

- Create 90 percent of machine programs remotely
- Introduction and optimization of the new CAM software

Medium-term objectives (by 2030):

- Further development of remote programming for all relevant machines and processes
- Integration of extended simulation options to further reduce discards and set-up times

Long-term objectives (by 2040):

- Complete conversion of all production machines to remote programming
- Continuous improvement of software and training programs for employees

RESOURCES & RECYCLING

REDUCTION OF INVENTORIES

A sustainable optimization of inventories is to be achieved through an efficient supply structure and just-in-time delivery of unprocessed materials. The reduction of current inventories is a key focus. Furthermore, there are plans to cluster material groups and to make storage areas more flexible. This will ensure that existing stock can be used for future projects.

Topic relevance

Reducing inventory is essential as it has a direct impact on the company's costs and efficiency. Lower inventory levels lead to less tied-up capital, reduced warehousing costs and improved material utilization. This increases the company's flexibility and responsiveness to market fluctuations and customer requirements. It can also reduce the need for new materials in the long term.

Opportunities & risks

Important opportunities exist in significant cost savings through lower inventories and improved material efficiency. In addition, optimized warehousing can lead to faster responsiveness to customer requests and reduced material consumption.

Risks could arise from the danger of supply bottlenecks and a possible interruption to production if inventories are reduced too drastically and subsequent deliveries do not arrive on time.

Activities & successes

Current activities include initial considerations and plans to reduce inventories. Successes have been achieved through the initial analysis and identification of material groups that can be reduced or organized more efficiently.

Objectives & actions

Responsibility: departments WM, QM, ENG as well as external supportive tools and platforms

Short-term objectives (by 2025):

- Define responsibilities for warehouse management
- Introduction and utilization of external tools to support warehouse management

Medium-term objectives (by 2030):

- Reduction of inventories by at least 20 percent
- Ensure no further absolute stock build-up

Long-term objectives (by 2040):

- Complete optimization and digitalization of warehouse processes
- Continuous adaptation and improvement of warehousing based on new technologies and market requirements



ENERGY USE & REDUCTION OF GHG-EMISSIONS

GRI 302-1, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5

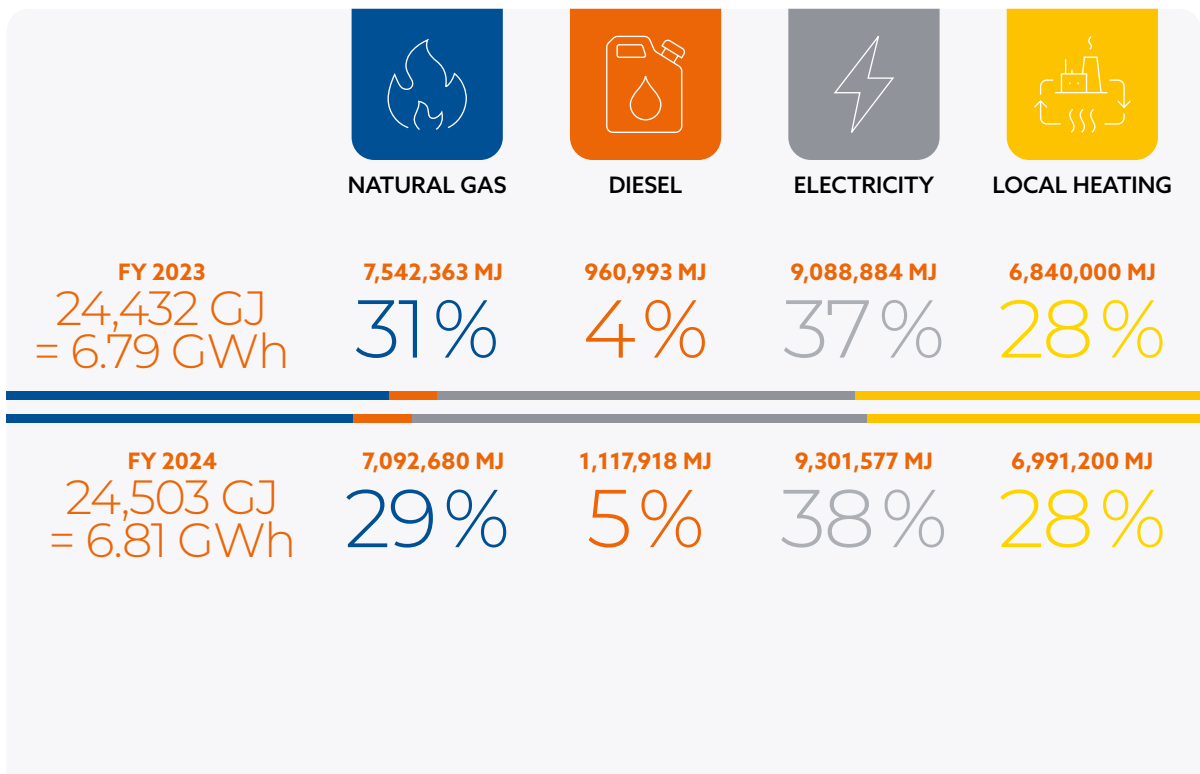
All locations are supplied exclusively with electricity from renewable sources (mainly hydropower and wind power). In addition, we generate our own green electricity from our own photovoltaic systems with an installed capacity of 1 MWp. This means that the electricity needed to run the facilities has almost no direct CO₂ emissions and is environmentally friendly.

The heating systems are operated either with natural gas or gas-fired local heating (Plant 1). The vehicle fleet consists of diesel and electric vehicles. Our vehicle fleet will be gradually converted to electric cars to further reduce our dependence on fossil fuels and CO₂ emissions and to improve air quality.

Total energy consumption amounted to 24,432 GJ (6.79 GWh) in the 2023 fiscal year and 24,503 GJ (6.81 GWh) in the 2024 fiscal year. Although turnover almost doubled, energy consumption remained almost constant. The respective shares of renewable electricity, natural gas (NG) and local heating each account for around one third of total energy consumption.

For more information on energy consumption, see Appendix 3a (GRI 302-1) and 3b (GRI 302-3). →

GRI 302-1: Energy consumption within BHDT



GRI 305-5: Reduction of GHG emissions

Corporate carbon footprint (CCF)

Greenhouse gas emissions are divided into 3 scopes:

Scope 1 emissions arise directly within the company.

Scope 2 emissions are direct emissions from the generation of externally purchased energy (e.g. electricity or heat).

Scope 3 emissions are indirect emissions that originate outside the company (upstream or downstream) and can be attributed to the company's economic activities. These include upstream emissions from the materials and products used, external transportation services, employee mobility and services, as well as other upstream emissions from the energy sources used and energy production.

Scope 1 and 2 GHG emissions were recorded in full. For Scope 3, the emissions indirectly associated with Scope 1 and 2 were calculated and the most significant Scope 3 emissions were determined (material consumption, external transportation, employee mobility, business travel, IT equipment and vehicle fleet).

To calculate the GHG emissions of the main resource, steel, precise consumption quantities of carbon steel and high-grade steel were determined in the 2024 fiscal year. This specific data is not available for 2023 –

so the same distribution was assumed for the 2023 fiscal year as in 2024.

The 2023 fiscal year was chosen as the base year for the first calculation of GHG emissions. However, air travel could not yet be fully recorded for this year.

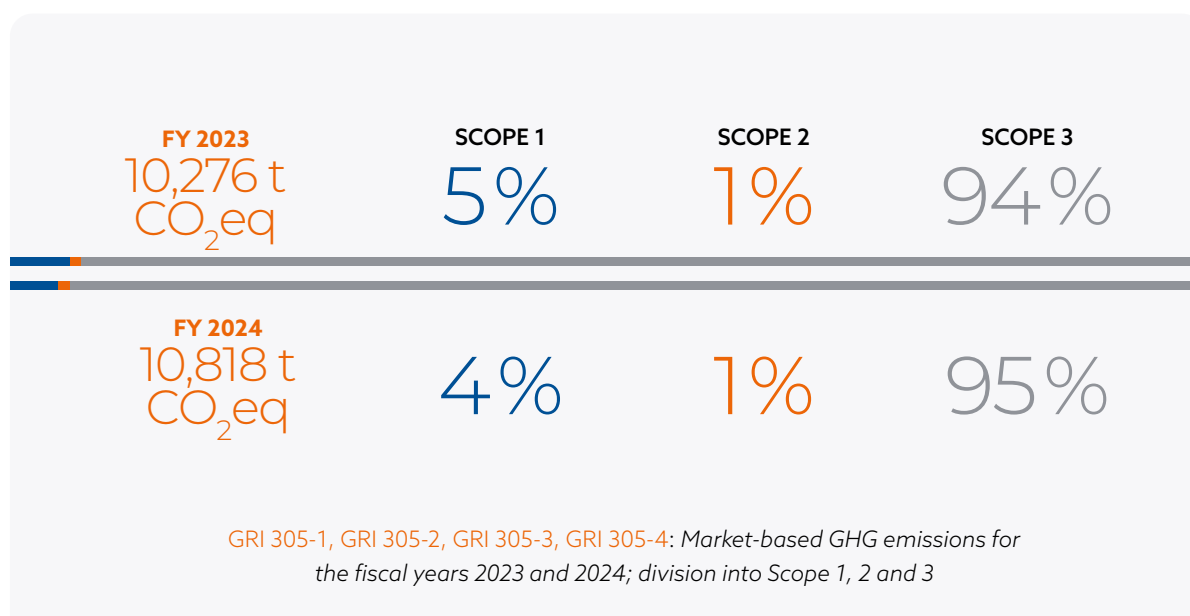
In the 2023 fiscal year, total market-based GHG emissions amounted to 10,276 tons CO₂eq. Although turnover almost doubled in the 2024 fiscal year, the calculated GHG emissions were of a similar order of magnitude at 10,818 tons CO₂eq. Business travel was also recorded in full this year.

The following strategic directions, including targets and measures, have been defined for this material topic:

- Conversion of vehicle fleet and external transportation
- Optimization of thermal energy utilization
- Efficient use of electricity consumption and increase of in-house electricity production
- Employee mobility

For more information on GHG emissions, see Appendix 4 (GRI 305-1 to GRI 305-4). →

GHG emissions in t CO ₂ eq:	FY 2023		FY 2024	
	market-based	site-based	market-based	site-based
Scope 1	463	463	451	451
Scope 2	73	486	75	497
Scope 3	9,740	9,806	10,293	10,360
Total	10,276	10,755	10,818	11,308



ENERGY USE & REDUCTION OF GHG-EMISSIONS

VEHICLE FLEET CONVERSION & EXTERNAL TRANSPORTATION

The conversion of the vehicle fleet to electric vehicles is intended to promote the economical use of energy and the reduction of greenhouse gas emissions. The current fleet consists of eight combustion vehicles and two electric cars. The company's own diesel-powered van, which is used for plant transport operations, will be replaced by an electric van at the end of its service life. External freight carriers are also already planning to switch to trucks with alternative drive systems.

Topic relevance

The conversion of the vehicle fleet is essential for the reduction of GHG emissions and therefore represents an important contribution to climate protection. In addition, electric vehicles are cheaper to maintain, which leads to cost savings in the long term. These actions increase sustainability and improve the company's environmental balance.

Opportunities & risks

The opportunities include a significant reduction in operating costs due to the cheaper maintenance of electric vehicles and the reduction in CO₂ emissions. This would also contribute to a positive corporate reputation.

Risks may lie in the high initial investment and the currently limited ranges and charging infrastructures for electric utility vehicles.

Activities & successes

An analysis of the current vehicle fleet has been conducted. As a first step, two e-pool vehicles have already been purchased. A complete conversion of the fleet to electric vehicles will be gradually implemented over the coming years.

Objectives & actions

Responsibility: GM, departments PR, HSE

Short-term objectives (by 2025):

- Conversion of pool vehicles to electric engines

Medium-term objectives (by 2030):

- Electrification of the 3.5-ton transporters with lifting platform
- Conversion of external trucks to electric or hydrogen drive systems

Long-term objectives (by 2040):

- Complete electrification of the entire vehicle fleet and external freight vehicles
- Continuous reduction of GHG emissions and optimization of operating costs through the use of advanced technologies

Saving potential

By 2025/26 – Pool vehicles: By converting conventional cars to e-cars, savings of approx. **30 tons of CO₂eq/year** at 30,000 kilometers per car per year is expected.

By 2028 – Transporter: By converting the conventional transporter to an e-transporter, savings of approximately **10 tons of CO₂eq/year** at 50,000 kilometers per year is expected.

ENERGY USE & REDUCTION OF GHG-EMISSIONS

THERMAL ENERGY OPTIMIZATION

The efficient use of energy and the reduction of GHG emissions will be further supported. For example, the room temperature in certain production areas will be lowered to below 20 °C in winter and the insulation, particularly of the roofs of buildings over 8,000 square meters, will be improved. There is more potential in replacing local heating with climate-friendly heating technologies such as heat pumps or biomass. The use of solar thermal energy for heat generation is also being considered.

Topic relevance

This topic is of great importance as it strengthens the company's resilience, particularly by becoming independent of external energy supplies. The actions taken to improve energy efficiency and reduce GHG emissions make a significant contribution to climate protection while also helping to reduce operating costs. This not only promotes sustainability, but also the long-term economic stability of the company.

Opportunities & risks

The opportunities here relate to the significant reduction in energy costs and the decrease in dependence on fossil fuels. At the same time, BHDT can improve its own environmental balance by reducing greenhouse gas emissions.

Risks could lie in the high initial investments for new heating systems and insulation measures as well as in possible technical challenges when implementing new technologies.

Activities & successes

Activities so far include analyzing the current use of thermal energy and identifying areas with potential for improvement. Initial successes have already been

achieved through the optimization of room temperatures and smaller insulation projects. More projects are being planned and will be continuously developed as part of the thermal energy concept by 2030.

Objectives & actions

Responsibility: GM, departments PR, HSE

Short-term objectives (by 2025):

- Lowering the room temperature to below 20 °C in winter in certain production areas
- Improving thermal insulation, especially of the roof in buildings over 8,000 square meters
- Investigating of options for new hall heating systems and their implementation

Medium-term objectives (by 2030):

- Further improving the thermal insulation of buildings
- Investigating of options for new hall heating systems and their implementation
- Further optimization and expansion of the use of renewable energies for the generation of heating energy, in particular the substitution of local heating

Long-term objectives (by 2040):

- Continuous reduction of GHG emissions through ongoing technological improvements and modernizations
- Ensuring a sustainable and cost-efficient thermal supply for all company locations

Saving potential

By taking action to reduce heating requirements and installing new heating technologies (heat pumps, solar thermal energy, biomass), we plan to reduce GHG emissions by **around 100 tons of CO₂eq per year** in the medium term.

ENERGY USE & REDUCTION OF GHG-EMISSIONS

ELECTRICITY EFFICIENCY & PRODUCTION

This topic includes measures such as switching off machines, lights, computers and screens to save energy. Another objective is to use motion detectors to control lighting and to raise employee awareness of the importance of saving energy. Additionally, wind turbines are to be erected and additional photovoltaic (PV) systems installed.

Topic relevance

Reducing electricity consumption and utilizing **in-house electricity production** saves costs and reduces our greenhouse gas emissions. By using energy efficiently and generating electricity from renewable sources, we actively contribute to environmental sustainability and reduce our ecological footprint.

Opportunities & risks

The opportunities of this project are the potential cost savings and the positive environmental balance. By using renewable energy sources, we can reduce our dependence on fossil fuels.

One potential risk is energy dependency, another is the initial investment costs and the need to motivate employees to adhere to energy-saving measures.

Activities & successes

Current activities include the analysis of energy consumption profiles and the implementation of automated monitoring systems. Machines and light sources can be switched off centrally and motion detectors will be used throughout the company. Projects for the installation of additional photovoltaic systems and the use of wind energy are being planned or are already underway as part of the thermal energy concept by 2030.

Objectives & actions

Responsibility: Management Board, all departments, all employees within the company

Short-term objectives (by 2025):

- Efficient energy use
- Raising awareness among all employees
- Company-wide use of motion detectors

Medium-term objectives (by 2030):

- Exploiting the PV potential
- Machine switch-offs
- Implementing of solar thermal energy for water heating

Saving potential

The planned actions are expected to reduce electricity consumption by 10 percent. Compared to the current electricity requirement, this results in a saving potential of **around 4 tons of CO₂eq.**





ENERGY USE & REDUCTION OF GHG-EMISSIONS

EMPLOYEE MOBILITY

This topic focuses on the economical use of energy and the reduction of greenhouse gas emissions (GHG emissions) in relation to the mobility of our employees. This includes measures to promote climate-neutral mobility, such as providing free electricity for charging electric vehicles. BHDT also provides its employees with free e-bikes for leisure activities and enables them to lease e-bikes at a reduced rate.

Topic relevance

This not only contributes to the reduction of CO₂ emissions, it also promotes employee motivation and an environmentally conscious mindset within the workforce. By implementing these actions, not only can the environmental impact be reduced, but the costs of our employees' commute to work can also be lowered.

Opportunities & risks

The opportunities of this project lie in the significant reduction of CO₂ emissions and the increase in employee loyalty through sustainable mobility offers. It also offers the opportunity for the company to take on a pioneering role in the field of environmentally friendly mobility.

The risks consist of the initial costs for the infrastructure, such as charging stations, and the challenge of motivating employees to make use of the options on offer.

Activities & successes

Current projects include surveying employees' mobility needs and developing a demand-oriented system to support climate-neutral mobility. We enable our employees to charge their electric vehicles at no cost, encourage the formation of car pools, use e-pool vehicles for business trips, provide employees with e-bikes to borrow free of charge and offer support in leasing e-bikes. BHDT focuses on sustainable mobility solutions and supports employees in using climate-neutral means of transportation.

Objectives & actions

Responsibility: Management Board, departments HR, HSE

Short-term objectives (by 2025):

- Survey of employees' mobility needs
- Development and implementation of a demand-oriented mobility system

Medium-term objectives (by 2030):

- Promotion and expansion of carpooling
- Provision of electric pool vehicles

Long-term objectives (by 2040):

- Complete integration of climate-neutral mobility solutions
- Extensive use of electric vehicles by employees

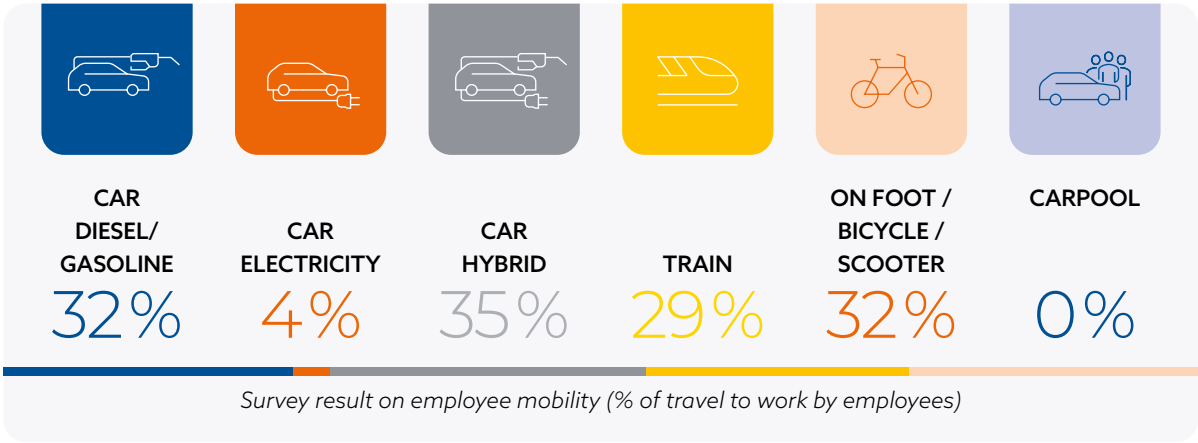
Saving potential

Based on the data from the employee survey (see next page), the breakdown of employee mobility can be assumed as follows for 2030:

	2024	2030
car (incl. hybrid)	85 %	70 %
e-car	10 %	20 %
public transit/ bicycle/on foot	5 %	10 %

This will result in savings of around 25 tons of CO₂eq by 2030.

Presentation of important key figures



Climate strategy

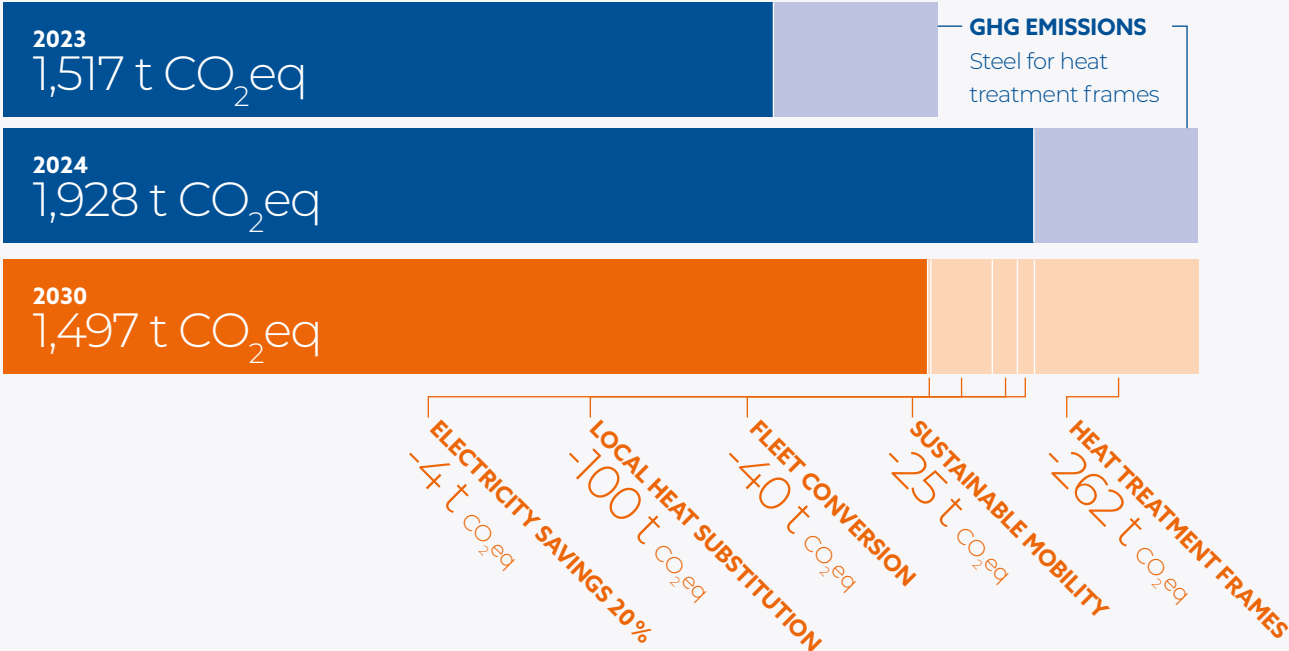
The climate strategy includes gaining all the potential from the aforementioned strategic directions to reduce GHG emissions, such as implementing further measures to reduce energy consumption and converting the vehicle fleet to e-vehicles. In addition, targeted measures regarding efficient heating and the use of new heating technologies can save around 100 tons of CO₂eq in the medium term. The greatest reduction potential is offered by the optimization of the heat treatment loading frames with a saving of approximately 262 tons of CO₂eq.

Our objective is to reduce our Scope 1, Scope 2 and Scope 3 emissions that can be directly influenced (such as the mobility of our employees, directly commissioned and regular external transport and material optimization in our company) to zero by 2040.

With the objectives and actions outlined here, BHDT is taking the first significant steps towards achieving this figure in the short and medium term!

By leveraging all this potential, GHG emissions can be lowered by a total of approximately 430 tons of CO₂eq by 2030.

GHG reduction potentials by 2030 that can be directly influenced
 BHDT climate strategy - Scope 1, 2 and partly 3 (excluding raw and packaging material) - market-based



STEP UP: SOCIAL

GRI 3-3

“Sustainability is no longer about doing less harm. It’s about doing more good.”

Jochen Zeitz





EMPLOYMENT CONDITIONS

GRI 2-7, GRI 2-8, GRI 401-1, GRI 401-2, GRI 401-3

Maintaining stable employment relationships has always been an important focus for BHDT, which is why we are regarded as an **attractive and reliable employer in the region**. This good reputation is actively promoted through measures to encourage employee loyalty and further increase our attractiveness. BHDT should be perceived as a favorable company for employees in the industry, and employee satisfaction and loyalty should be constantly increasing.

Topic relevance

A high level of employee loyalty contributes directly to a company's productivity, quality and cost efficiency. Loss of knowledge is minimized and, in the long term, BHDT can benefit from a stable and committed workforce. Being an attractive employer also ensures the recruitment and retention of qualified specialists.

Opportunities & risks

An important opportunity to increase the company's attractiveness is the expansion of the product range to sustainable products, e.g. photovoltaic panels and high-pressure products for the hydrogen industry. Thanks to the future-oriented values of our workforce, this leads to greater employee satisfaction and loyalty as well as higher productivity and reduced costs due to lower personnel fluctuation.

The general shortage of skilled workers and the general economic framework conditions in particular represent risks that could delay, complicate or prevent the implementation of the actions.

Activities & successes

Current projects include the introduction of a comprehensive **suggestion system** to actively involve all employees in improvement processes. First, a designated e-mail address is available to which feedback can be submitted at any time, and second, there are mailboxes set up on the company premises for anonymous

or non-electronic suggestions. Fair **compensation systems** have been implemented, and the company's infrastructure is regularly expanded and modernized. Another focal point is the introduction and optimization of internal processes in order to continuously improve working conditions.

Objectives & actions

Responsibility: HR department

Short-term objectives (by 2025):

- Expansion of transparent and regular internal and external communication (products, objectives, strategies, tasks)
- Intensification and regular repetition of employee training courses

Medium-term objectives (by 2030):

- Emphasizing and expanding employee benefits (e.g. flexible working hours)
- Securing the future of the company through research and development

Long-term objectives (by 2040):

- Long-term employee retention through continuous improvement of working conditions
- Expansion of internal career opportunities and further employee training programs

For more information on diversity and equal opportunities in the company, see Appendix 5 (GRI 405-1, GRI 405-2). →

GRI 401-2: Company benefits for employees

- Co-payment for an in-house hot meal for all employees
- Co-payment for company events
- Free charging of electric vehicles
- Free rental of electric bikes for personal leisure activities
- Performance-related bonuses for apprentices
- Customized noise protection
- Annual company events such as summer get-togethers and Christmas parties
- Company suggestion system with reward payments
- Occupational mental and physical health care
- Training to acquire general and specialized skills (technical training, job-specific higher qualifications, language courses, soft skills development)

GRI 2 General information 2021			FY 2023			FY 2024		
GRI 2-7	Employees (headcount)	Total number of employees by gender	female 43	male 193	total 236	female 44	male 197	total 241
		Total number of employees by occupation	Permanent employees	female 42	male 192	total 234	female 43	male 197
	Temporary employees		female 1	male 1	total 2	female 1	male 0	total 1
	full-time employees		female 31	male 186	total 217	female 29	male 192	total 221
	part-time employees		female 12	male 7	total 19	female 14	male 6	total 20
Methods & assumptions used to compile this data			Evaluations from SAP					
GRI 2-8	Workers that are not employees	Total number of workers who are not employees and whose work is controlled by BHDT	Contractual relationship with BHDT	Temporary workers				
				Temporary workers 14		Temporary workers 30		
		by type of work performed	white-collar 2	blue-collar 12	white-collar 3	blue-collar 27		

GRI 401 Employment			FY 2023			FY 2024			
GRI 401-1	New employees and fluctuation	new employees	by gender	female 15	male 25	total 40	female 9	male 39	total 48
			by age group	<30 years 21	30-50 years 15	>50 years 4	<30 years 25	30-50 years 17	>50 years 6
	fluctuation	by gender	female 8	male 26	total 34	female 12	male 23	total 35	
		by age group	<30 years 13	30-50 years 14	>50 years 7	<30 years 10	30-50 years 17	>50 years 8	
GRI 401-3	Parental leave	Total number of employees entitled to parental leave	female 4	male 9	total 13	female 2	male 7	total 9	
		Total number of employees who have taken parental leave	female 4	male 0	total 4	female 2	male 0	total 2	
		Total number of employees who returned after parental leave during the reporting period	female 2	male 0	total 2	female 2	male 0	total 2	
		Total number of employees who have returned after parental leave and are still employed after 12 months	female 2	male 0	total 2	female 2	male 0	total 2	
		Return to work rate and retention rate of employees who have taken parental leave	100 % return rate / 100 % retention rate			100 % return rate / 100 % retention rate			

EDUCATION & TRAINING

GRI 404-1

To further implement and improve training and further education measures, a particular focus was placed on the structure of internal training alongside external training. The priority lies on product and process training, which serves as the central element to better understand and implement the specific departmental processes and regulations. In addition, the interfaces between departments and the integration of processes with SAP are continuously optimized.

Topic relevance

Further training opportunities strengthen employees' identification with the company, improve the quality of work results and promote internal understanding of processes and procedures. The development of know-how also offers a competitive advantage within the industry and counteracts personnel fluctuation by providing employees with better qualifications and motivation.

Opportunities & risks

Better trained employees excel through increased efficiency and productivity. Training also increases employee satisfaction and loyalty, as it offers medium and long-term perspective for individual development within the company.

The costs incurred, the time required for training and the challenge of reaching all employees equally and motivating them to participate in training can pose risks for the measures.

Activities & successes

BHDT already holds regular **training courses on process and work regulations**. In monthly meetings, the department heads ensure that knowledge in the company is consolidated and continuously developed further as a team. We also offer extensive apprentice training as a way to optimally integrate young employees into the existing structures.

Objectives & actions

Responsibility: departments HR, QM

Short-term objectives (by 2025):

- Introduction of centrally managed internal training modules (QM/HR administration, implementation by department heads)
- Definition of clear responsibilities for training coordination and checklist for department heads

Medium-term objectives (by 2030):

- Regular monitoring and adaptation of training content
- Regular exchange among department heads (quarterly workshops)

Long-term objectives (by 2040):

- Continuous training and knowledge building in all departments
- Internal job rotation

GRI 404	Education & training 2016		FY 2023	FY 2024	
GRI 404-1	Average number of hours for training and further education (effective training hours)	by gender	Centralized recording and documentation of training started in 05/2023, so no data is available for FY 2023.	female 356	male 886
		by work type		Blue-collar workers incl. apprentices 648	White-collar workers incl. apprentices 594

FAIRNESS & EQUITY

GRI 405-1, GRI 406-1

The promotion of diversity and equal opportunities as well as the implementation of measures against discrimination are a high priority at BHDT. Our main focus lies on the equal treatment of all employees, particularly through fair compensation and respectful treatment. This also includes the implementation of mechanisms for anonymous reporting and conscientious treatment of unfairness and discrimination within the company via the Code of Conduct and a whistleblowing platform.

Topic relevance

Fairness and equity in the corporate environment have a direct impact on employee satisfaction and motivation. By ensuring equal opportunities at BHDT, existing employees can be retained and new talent can be recruited more easily. A fair and respectful working environment contributes to a positive corporate culture and promotes employee commitment and productivity.

Opportunities & risks

An inclusive working environment significantly boosts employee satisfaction and loyalty, and enables all employees to develop their full potential on a daily basis. This also improves the company's image, thereby establishing BHDT as an attractive employer.

Risks could arise from a lack of acceptance or implementation of the measures by employees. This could lead to frustration and demotivation.

Activities & successes

Current projects include the creation of an **objective evaluation catalog** regarding the collective contract classification of employees, possible overpayment and

the promotion of employees to ensure fairness in the evaluation process for managers. Additionally, **management training courses** are held to teach social skills. We are expecting initial successes from the increased transparency in recruitment and promotion processes and positive response from employees to the new training measures.

Objectives & actions

Responsibility: Management Board, HR department, psychologists and safety representatives

Short-term objectives (by 2025):

- Creation of an assessment catalog for the recruitment of new employees and employees to be promoted (HR department)
- Introduction of guidelines for fairness and equity (Management Board)

Medium-term objectives (by 2030):

- Implementation of management training courses to teach social skills
- Integration of social skills modules in training courses for craft instructors

Long-term objectives (by 2040):

- Sustainable establishment of a corporate culture of fairness and equity
- Continuous adaptation and improvement of actions to promote diversity and equal opportunities

OCCUPATIONAL SAFETY & HEALTH PROTECTION

GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10

BHDT is specifically committed to maintaining and developing high standards of occupational health and safety as a material topic. Our objective is to ensure a safe and healthy working environment for all employees through preventive measures and continuous improvements.

Topic relevance

A safe and health-promoting workplace reduces the risk of accidents and health conditions, which in the long term leads to fewer sick leaves and therefore cost savings for the company. In addition, healthy employees are not only generally more satisfied with their work situation, but also more productive. Compliance with occupational safety laws and regulations also protects the company from legal consequences and promotes a culture of safety and respect for physical and mental well-being.

Opportunities & risks

Improving the general health and satisfaction of employees leads to higher productivity, lower personnel costs and a better corporate image.

Risks exist in the potential neglect of safety measures due to pressure to save time or cost, or a lack of motivation to participate in health programs.

Activities & successes

Current projects include the introduction of a [near-accident app](#) developed in-house, 15 minutes of safety training on a regular basis and easy access to safety concepts on the intranet and notice boards. In addition

to initiatives for healthy eating and vaccination campaigns, a company consultation was also launched by an external company as part of the [Fit2Work program](#). The aim of this consultation is to create, expand and maintain the framework conditions for a healthy working life in the long term. The company also has an ISO 45001 certification and an occupational health service.

Objectives & actions

Responsibility: QM & HSE department

Short-term objectives (by 2025):

- Participation in and winning the AUVA Award
- Promotion of physical activities in employees' free time (e.g. through sports events)
- Regular audits to review and improve health and safety standards (action already started)

Medium-term objectives (by 2030):

- Elimination of occupational accidents through continuous improvement of safety measures
- Further development of existing health initiatives and implementation of new ones

Long-term objectives (by 2040):

- Establishment of a comprehensive e-learning HSE platform as a points system with prize draws to motivate employees to encourage participation

FY 2023

FY 2024



26.7

ACCIDENT RATE
Accidents per 1,000 employees and year

33.3

22.1

ACCIDENT FREQUENCY
Accidents per 1 M. working hours

27.2

4.4

OHSA RECORDING RATE
Number of injuries × 200,000 / total number of working hours

5.4

57.8

ACCIDENT SEVERITY
Absence [h] per accident

77.0

13

ABSENCE DUE TO ACCIDENT
Absence in % of total working hours

20

0

FATAL WORK ACCIDENTS

0

236



EMPLOYEES

241

361,214



HOURS WORKED

367,082

46,911



WORK DAYS

50,236

8



WORK ACCIDENTS

10

60



DAYS OF ABSENCE

100

PRODUCT SAFETY

GRI 416-1

Maintaining and improving product quality at BHDT is about supplying customers with safe products that are not hazardous to their health. We consider it our main task to uphold the high quality of our products, comply with legal requirements and ensure the verifiability of every component. The 4- or 6-eyes principle applies to calculations, drawings, specifications and orders. Employees follow predefined processes for work steps to minimize errors and comply with legal and normative requirements as well as customer specifications.

Topic relevance

By adhering to high quality standards, we protect our employees and customers from potential hazards and ensure that our products are reliable and safe to use. The high product quality is part of our company's success and the reason for BHDT's excellent reputation within the industry. In addition, legal claims for damages and reputational damage are prevented.

Opportunities & risks

High product quality offers the opportunity to increase customer satisfaction and build long-term business relationships. By complying with safety standards and legal requirements, we can position ourselves as a trustworthy manufacturer.

Risks arise from possible quality defects, which could lead to claims for damages and harm our public reputation. Continuous compliance and adaptation to new legal requirements also represent a challenge. Political and general economic changes or environmental events could result in unforeseeable supplier failures. In addition, general market developments could lead to resources becoming more expensive or their availability or quality decreasing.

Activities & successes

To ensure the highest quality and safety standards, clearly defined processes have been developed for various work steps. We also strictly adhere to legal requirements and specific customer requirements to guarantee these standards on a lasting basis.

Objectives & actions

Responsibility: departments PRM with LM & WM and MP & WA, QM & HSE, ENG & RD, PR

Short-term objectives (by 2025):

- Introduction of further risk analyses
- Maintenance through internal and external audits
- Employee training

Medium-term objectives (by 2030):

- Evaluation and supplementation of existing processes and instructions with regard to potential hazards
- Raising employee awareness for the importance of their work
- Revising the operating instructions for customers and users by product managers
- Translations into various languages

Long-term objectives (by 2040):

- Further development of products and production processes

SUPPLY CHAIN REVIEW

GRI 308-2, GRI 414-2

Reviewing suppliers regarding compliance with social and environmental standards is an important concern for BHDT. We ensure that our main supply chain complies with the [OECD guidelines](#) and that we fulfill the corresponding duty of care. Our top 20 suppliers are therefore evaluated in terms of purchasing volume, and specialized suppliers for critical parts and materials or with sources from critical countries. Important tools for reviewing the top 20 suppliers include screening sustainability reports (if available) and checking whether the values set out in the Code of Conduct (CoC) of these selected suppliers correspond to BHDT's values. Sustainability issues, particularly relating to human rights and environmental protection, are to be included in the feedback for the assessment.

Topic relevance

Compliance with social and environmental standards in the supply chain is of crucial importance to BHDT. This guarantees that all legal requirements are met without compromise and that customer and stakeholder trust in our company is strengthened in the long term.

Opportunities & risks

Full compliance with social and environmental standards enhances the company's reputation, and leads to long-term relationships with responsible suppliers. Screenings can be used to identify suppliers that do not meet the defined standards at an early stage. If a deviation regarding compliance with legally prescribed framework conditions is identified, the supplier in question must be excluded from the procurement process.

However, this process can lead to a risk of supply bottlenecks in production if the company is a single-source supplier.

Activities & successes

[ISO 9000](#) audits and personal audits are currently being carried out at new suppliers, particularly regarding critical issues. Additionally, a [semi-automated supplier evaluation](#) is carried out using the SAP system.

The factors of on-time delivery, adherence to quantity stipulations and quality deviations are taken into account. Regular discussions with suppliers are planned.

Objectives & actions

Responsibility: Sustainability Unit, departments PR, QM, CM

Short-term objectives (by 2025):

- Compilation of a list of the most important suppliers (incl. critical resources)
- Establishment of a screening of the most important suppliers with regard to sustainability criteria (sustainability report, own CoC, website)
- Development of a dedicated Code of Conduct for suppliers

Medium-term objectives (by 2030):

- Development of a risk and supplier management system to comply with the Supply Chain Act

Long-term objectives (by 2040):

- Adherence of supplier companies to the BHDT standards (CoC)

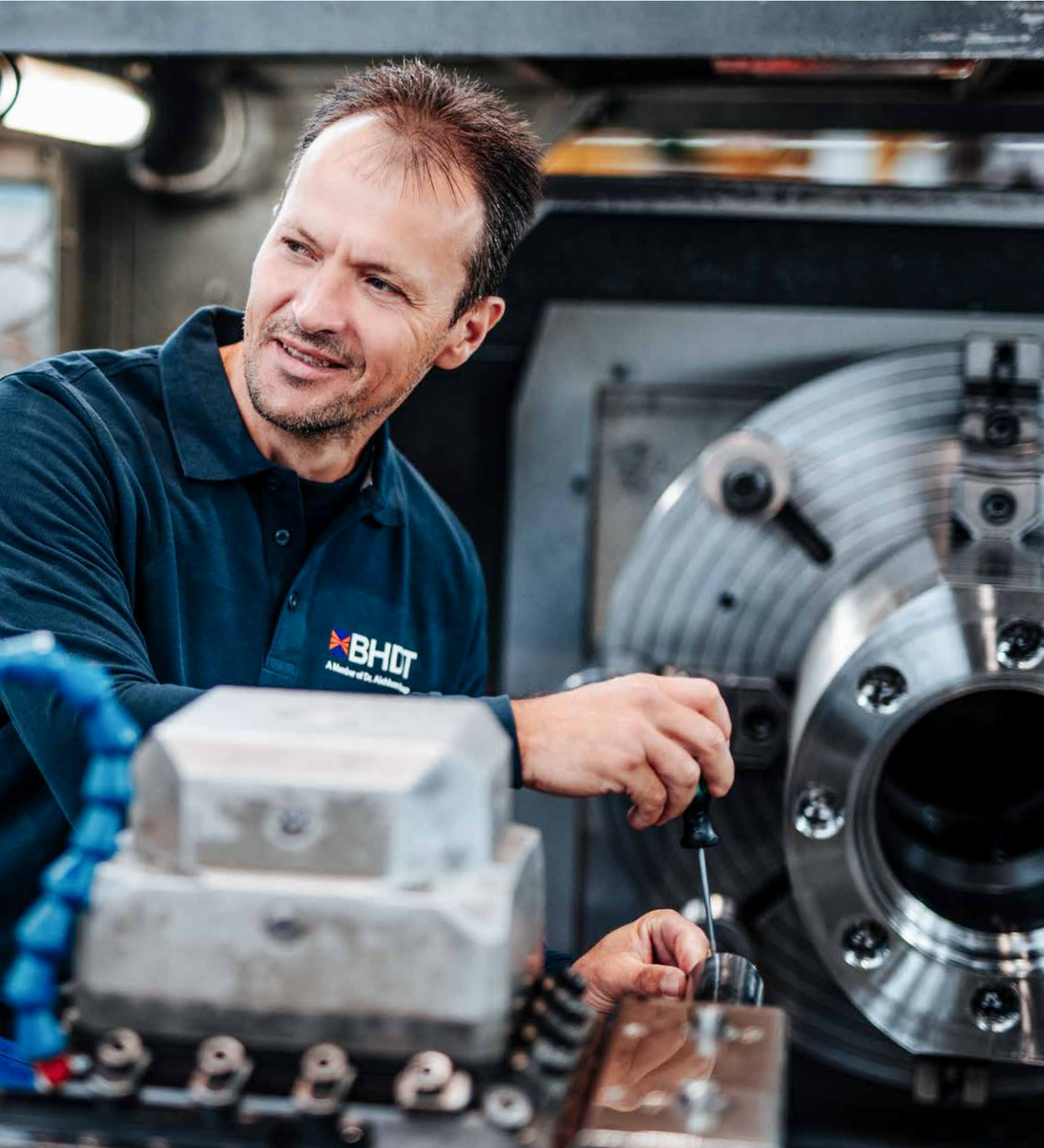
STEP FORWARD: GOVERNANCE

GRI 3-3

“Creating a strong business and building a better world are not conflicting goals – they are both essential ingredients for long-term success.”

Bill Ford





ECONOMIC SUCCESS

GRI 201-2

In the course of economic development, BHDT defines strategic measures and objectives to ensure sustainable economic growth and financial stability. This includes opening up new markets, optimizing production processes and promoting innovation to guarantee long-term competitiveness.

Topic relevance

Economic development is crucial for securing the company's long-term success and the jobs associated with it. It ensures that BHDT can compete in a dynamic market environment, invest in new technologies and better cater to the needs of its customers.

Opportunities & risks

Important opportunities lie in tapping into new markets, developing innovative products and services, and optimizing business processes. This leads to a stronger market position and thus to increased turnover.

Risks arise from economic fluctuations, changing market requirements and technological changes that require adaptability and flexibility.

Activities & successes

BHDT has successfully entered new markets and introduced innovative products that have increased revenue and strengthened its market position. The implementation of efficient production processes and sustainable business strategies has reduced operating costs and optimized the use of resources. Investments in research and development have led to several patented technologies and products that expand the portfolio and secure a competitive advantage. Furthermore, sustainability strategies serve to support economic goals.

Objectives & actions

Responsibility: Management Board, AC & CO department

Short-term objectives (by 2025):

- Optimization of production processes to reduce operating costs

Medium-term objectives (by 2030):

- Increased investment in research and development

Long-term objectives (by 2040):

- Achieving sustainable annual growth through continuous innovation and market adaptation

For more information on economic performance, see Appendix 6 (GRI 201-1). →

FAIR COMPETITION

GRI 2-23, GRI 2-24

As part of the Dr. Aichhorn GmbH, BHDT also has a **written Code of Conduct (CoC)**, which is available both on the BHDT website and on the intranet. The CoC stipulates binding minimum standards for responsible behavior towards business partners, society and the environment as well as within the corporate group.

Our Code of Conduct explicitly addresses the following topics:

- Sustainable management (environment, occupational safety, production safety, cultural and human rights, equality)
- Legally compliant and sustainable corporate governance with regard to compliance with the law, fair competition, corruption and bribery, trade sanctions and export control law, money laundering and terrorism funding
- Protection of assets and information (trade and business secrets, protection of data privacy, IT security)
- Company communication (reporting violations and concerns, whistleblowing)

Topic relevance

Adherence to compliance guidelines and the promotion of fair competition are crucial to ensure that all company activities are carried out in accordance with legal and ethical standards. It is important that all employees share the company values and promote them in their day-to-day working activities.

Opportunities & risks

The implementation of a comprehensive compliance system offers the opportunity to minimize violations of the law and ethical misconduct. It strengthens the company's reputation and promotes a culture of transparency and accountability.

There is a risk that these guidelines may be violated. This can lead to legal consequences, penalties, additional taxes and reputational damage as well as increased and cost-intensive consulting expenses.

Activities & successes

The Code of Conduct is communicated to employees by means of e-learning prepared by the internal legal department. The e-learning module is part of the onboarding process and must be completed by all new employees. From the 2024 fiscal year onwards, all existing employees are required to complete a booster course every two years. A **whistleblowing system** has also been implemented and is hosted by an external, independent party. The anonymity of the whistleblower and the confidential handling of the report is fully guaranteed, as no form of identification is required to submit a report. The whistleblowing platform can be accessed via a link that can be found directly on the BHDT website as well as on the intranet and in the Code of Conduct. A **Compliance & Whistleblowing Management Team** has also been established within BHDT. This team currently consists of two employees from the internal legal department who act as personal points of contact for employees.

Objectives & actions

Responsibility: Management Board, CM department

Short-term objectives (by 2025):

- Enhancement of compliance training with practical examples and additional emphasis on sales and purchasing on competitive topics (by mid-2024)
- Establishing a comprehensive understanding of an overall goal, vision/mission and values (by mid-2025)

Medium-term objectives (by 2030):

- Embedding the corporate values into the organization, including corresponding, clearly understandable compliance training (CoC, HSE; by mid-2026)

Long-term objectives (by 2040):

- Securing that the guidelines of the Code of Conduct are taken into account in day-to-day corporate operations



FUTURE OUTLOOK

Under the leadership of Michael Simml and Werner Kordasch, BHDT will continue to focus on sustainable development as a central component of its corporate strategy. Our commitment to sustainability is strengthened by continuous investment in innovative technologies and environmentally friendly production processes.

In particular, BHDT will continue to intensify its research and development efforts to develop pioneering solutions for hydrogen infrastructure and other sustainable energy technologies. These innovations are crucial for contributing to the energy revolution and opening up new markets.

Another focus lies on reducing our ecological footprint. We plan to expand the use of renewable energies, maximize energy savings through state-of-the-art technology and make our production processes even more efficient and environmentally friendly. Initiatives such as the expansion of our photovoltaic systems and the implementation of further energy-efficient measures will contribute to this.

We will also continue our efforts in the area of social sustainability. We strive to promote an inclusive working environment in which equality and fair working conditions are a matter of principle. The continuous promotion and development of our employees remains a central pillar of our corporate policy.

Our goal is to act not only as an economically robust company, but also as a pioneer in terms of sustainability. We are convinced that this path will not only benefit the company, but also the environment and society. Together with our employees, customers and business partners, we want to shape a sustainable future and have a positive impact on the world of tomorrow.

With these clear goals in mind, we are optimistic about the future and look forward to continuing our sustainable development.



APPENDIX

Appendix 1

GRI 301: Materials used

		Materials 2016	FY 2023		FY 2024		
GRI 301-1	Materials used all materials are sourced externally	Total weight for production and packaging of key products (renewable and non-renewable materials)	5,094 t	100 %	5,222 t	100 %	
		Breakdown of materials	Resources (steel)	3,782 t	74.2 %	3,805 t	72.9 %
			Semi-processed products or parts (steel)	869 t	17.1 %	914 t	17.5 %
			Packaging materials (wood)	438 t	8.6 %	495 t	9.5 %
			Supplies and operating materials	5 t	0.1 %	8 t	0.1 %

Appendix 2

GRI 306: Waste

GRI 306-3	Waste generated	FY 2023	FY 2024	Properties
Non-hazardous waste	Treated wood	21.50 t	31.70 t	solid
	Mixed paper waste	7.15 t	7.73 t	solid
	Glass	0.04 t	0.03 t	solid
	Ferrous metal packaging material	0.60 t	0.87 t	solid
	Scrap and scrap metal	1,267.00 t	1,307.00 t	solid
	Residual waste	19.54 t	18.88 t	solid
	Packaging material and cardboard	3.90 t	2.44 t	solid
	Plastics and composites packaging waste	6.08 t	6.33 t	solid
	Tree and shrub cuttings		1.00 t	solid
	Total	1,325.81 t	1,375.98 t	
Hazardous waste	Electrical devices		0.77 t	solid
	Small electrical appliances <50	0.52 t		solid
	Cooling appliances		0.03 t	solid
	Small electrical appliances >50		1.51 t	solid
	Batteries		0.02 t	solid
	Light sources	0.04 t		solid
	Fluorescent lamps		0.05 t	solid
	Waste oils flashpoint >100 °C	1.35 t	12.32 t	fluid
	Oil slick flashpoint >100 °C	0.34 t	8.30 t	fluid
	Emulsions Halogen content max. 0,05 %	33.58 t	31.26 t	fluid
	Oil separator contents	9.04 t	9.65 t	fluid
	Oil and air filters		0.21 t	solid
Total	44.86 t	64.12 t		
Total waste generated	1,370.67 t	1,440.10		

Appendix 3a

GRI 302-1: Energy consumption within the organization

Energy 2016		FY 2023	FY 2024
Total fuel consumption from non-renewable sources including fuel types	Natural gas Plant 2	271,126 kWh	266,049 kWh
	Natural gas Plant 3	1,091,797 kWh	1,186,313 kWh
	Natural gas Plant 4	732,178 kWh	517,827 kWh
	Natural gas total	7,542,363 MJ	7,092,680 MJ
	Diesel for vehicle fleet	13,326 l	16,051 l
	Diesel for compressors	13,905 l	15,627 l
	Diesel total	960,993 MJ	1,117,918 MJ
Electricity consumption (assessed with cumulative energy consumption)		9,088,884 MJ	9,301,577 MJ
Electricity sold from in-house PV system		840,013 MJ	782,730 MJ
Local heating Plant 1		6,840,000 MJ	6,991,200 MJ
Total energy consumption of the organization (excl. externally sourced compressed air)		24,432,240 MJ	24,503,375 MJ
Compressed air Plant 1 (external supply)		581,821 m ³	630,000 m ³
Standards, methods, assumptions and/or calculation programs used		GRI, ESG Cockpit	
Sources of the conversion factors used		Federal Environment Agency	

Appendix 3b

GRI 302-3: Energy intensity

FY 2023

365,977 MJ/M. EUR

FY 2024

193,221 MJ/M. EUR

Appendix 4

GRI 305: GHG emissions

Emissions			FY 2023	FY 2024
GRI 305-1	Direct GHG emissions (Scope 1)	Gross volume of direct GHG emissions (Scope 1)	463 t CO₂eq	451 t CO₂eq
GRI 305-2	Indirect energy-related GHG emissions (Scope 2)	Gross volume of indirect energy-related GHG emissions (Scope 2)	73 t CO₂eq	75 t CO₂eq
GRI 305-3	Other indirect GHG emissions (Scope 3)	Gross volume of other indirect GHG emissions (Scope 3)	9,740 t CO₂eq	10,293 t CO₂eq
		Categories and activities relating to other indirect GHG emissions (Scope 3) included in the calculation	3.1 Purchased goods (resources, packaging materials) 3.2 Capital goods (vehicle fleet & IT) 3.3 Energy and fuel related activities 3.4 Contracted transportation 3.5 Waste 3.6 Business trips 3.7 Employee mobility	
GRI 305-4	Intensity of GHG emissions	Total GHG emissions (Scope 1 + Scope 2 + Scope 3)	10,276 t CO₂eq	10,818 t CO₂eq
		Intensity quotient of GHG emissions	44 t CO₂eq per employee	45 t CO₂eq per employee
			154 t CO₂eq per M. EUR turnover	85 t CO₂eq per M. EUR turnover
Types of GHG emissions for calculating intensity		Scope 1, 2 and 3		
General information	Gases included in the calculation		CO₂, CH₄, N₂O	
	Source of the emission factors and values used		ESG Cockpit; factors from the Ecoinvent database and the Environment Agency	
	Consolidation approach for emissions		Equity share approach and defined system boundaries	
	Standards, methods, assumptions and/or calculation programs used		Greenhouse Gas Protocol, akaryon ESG Cockpit, GRI standards	

Appendix 5

GRI 405: Diversity and equal opportunity

		FY 2023			FY 2024			
GRI 405-1 Diversity in management and employees	Proportion in the management bodies in diversity categories	Sex	<i>female</i> 5	<i>male</i> 26	<i>female</i> 4	<i>male</i> 29		
		Age group	<30 years 0	30-50 years 22	>50 years 9	<30 Jahre 1	30-50 years 24	>50 years 8
		Nationality	<i>Austria</i> 30	<i>Bosnia</i> 1	<i>Austria</i> 32	<i>Bosnia</i> 1		
GRI 405-2 Ratio of the basic salary and remuneration of women to that of men	Sample comparison of blue-collar and white-collar workers with the same job title and classification	Blue-collar workers: On average, women earn 5.09 % more than men. White-collar workers: On average, women earn 2.53 % less than men.			Blue-collar workers: On average, women earn 4.73 % more than men. White-collar workers: On average, women earn 1.77 % less than men.			

Appendix 6

GRI 201: Economic performance



GRI INDEX

GRI 2 General disclosures 2021	Chapter	Comment
GRI 2-1 Organizational details	About BHDT; Values & mission; Business profile	
GRI 2-2 Entities included in the organization's sustainability reporting	About this report	
GRI 2-3 Reporting period, frequency and contact point	About this report	FY 2024 (April 1, 2023 to May 3, 2024) Initial report 2025, planned annually Contact point: Gernot Schöpf
GRI 2-6 Activities, value chain and other business relationships	Business profile	
GRI 2-7 Employees	Social – Employment conditions	
GRI 2-8 Workers who are not employees	Social – Employment conditions	
GRI 2-9 Governance structure and composition	Sustainability & management approach	
GRI 2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability & management approach	
GRI 2-13 Delegation of responsibility for managing impacts	Sustainability & management approach	
GRI 2-14 Role of the highest governance body in sustainability reporting	Sustainability & management approach	
GRI 2-16 Communication of critical concerns	Sustainability & management approach	Bi-weekly meetings with the shareholder assembly

GRI 2-17 Collective knowledge of the highest governance body	Sustainability & management approach	Due to the reporting obligation of the entire Group and the bi-weekly meetings, the shareholder assembly is fully integrated into and informed about sustainability.
GRI 2-22 Statement on sustainable development strategy		https://www.bhdt.at/company/mission-statement/
GRI 2-23 Policy commitments	Sustainability & management approach; BHDТ in the context of the SDGs; Governance – Fair competition	
GRI 2-24 Embedding policy commitments	Governance – Fair competition	
GRI 2-25 Processes to remediate negative impacts		No incidents in the reporting year
GRI 2-26 Mechanisms for seeking advice and raising concerns		BHDТ GmbH introduced a company suggestion scheme many years ago. The improvements and suggestions submitted by employees are discussed at least once every quarter year and implemented if accepted.
GRI 2-27 Compliance with laws and regulations		There are no known violations in the reporting period.
GRI 2-28 Membership associations		IV, WKO, ICC, UreaKnowHow
GRI 2-29 Approach to stakeholder engagement	Materiality assessment	
GRI 2-30 Collective bargaining agreements		100 % of all employees are covered by collective bargaining agreements.
GRI 3 Material topics	Chapter	Comment
GRI 3-1 Process to determine material topics	Materiality assessment	
GRI 3-2 List of material topics	Materiality assessment	
GRI 3-3 Management of material topics	Environment; Social; Governance	Material topics are discussed in the individual chapters.
GRI 201 Economic performance	Chapter	Comment
GRI 201-1 Direct economic value generated and distributed	Appendix – Appendix 6	
GRI 201-2 Financial implications and other risks and opportunities due to climate change	Materiality assessment; Governance – Economic success	
GRI 201-4 Financial assistance received from government		No assistance in the reporting year
GRI 206 Anti-competitive behavior 2016	Chapter	Comment
GRI 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		No incidents in the reporting year
GRI 301 Materials 2016	Chapter	Comment
GRI 301-1 Materials used by weight or volume	Appendix – Appendix 1	Total quantity of steel processed: 535,881 kg/month (average of FY 2024)

GRI 301-2 Recycled input materials used	Environment – Resources & recycling	Total annual quantity of steel purchased FY 2024: 3,805,048.625 kg Supplier A: 95 % scrap share of structural steel and stainless combined. (22.56 % share in relation to the total annual quantity purchased) Supplier B: 90–94 % scrap share construction steel, 70–75 % stainless (48.88 % share in relation to the total annual quantity purchased) Supplier C: ca. 90 % scrap share construction steel and stainless combined. (11.97 % share in relation to the total annual quantity purchased) Supplier D: ca. 85 % scrap share (13.67 % share in relation to the total annual quantity purchased)
GRI 301-3 Reclaimed products and their packaging materials		0 %
GRI 302 Energy 2016	Chapter	Comment
GRI 302-1 Energy consumption within the organization	Environment – Energy use & reduction of GHG emissions; Appendix – Appendix 3a	
GRI 302-3 Energy intensity	Appendix – Appendix 3b	
GRI 305 Emissions	Chapter	Comment
GRI 305-1 Direct (Scope 1) GHG emissions	Environment – Energy use & reduction of GHG emissions; Appendix – Appendix 4	
GRI 305-2 Energy indirect (Scope 2) GHG emissions	Environment – Energy use & reduction of GHG emissions; Appendix – Appendix 4	
GRI 305-3 Other indirect (Scope 3) GHG emissions	Environment – Energy use & reduction of GHG emissions; Appendix – Appendix 4	
GRI 305-4 GHG emissions intensity	Environment – Energy use & reduction of GHG emissions; Appendix – Appendix 4	
GRI 305-5 Reduction of GHG emissions	Environment – Energy use & reduction of GHG emissions	
GRI 306 Effluents and waste	Chapter	Comment
GRI 306-3 Significant spills	Appendix – Appendix 2	Saubermacher & scrap dealers Papyrus: paper is recycled

GRI 308 Supplier environmental assessment 2016	Chapter	Comment
GRI 308-1 New suppliers that were screened using environmental criteria		No review to date
GRI 308-2 Negative environmental impacts in the supply chain and actions taken	Social – Supply chain review	No incidents in the reporting year
GRI 401 Employment	Chapter	Comment
GRI 401-1 New employee hires and employee turnover	Social – Employment conditions	
GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Social – Employment conditions	
GRI 401-3 Parental leave	Social – Employment conditions	
GRI 403 Occupational health and safety 2018	Chapter	Comment
GRI 403-1 Occupational health and safety management system	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-2 Hazard identification, risk assessment, and incident investigation	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-3 Occupational health services	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-5 Worker training on occupational health and safety	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-6 Promotion of worker health	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-8 Workers covered by an occupational health and safety management system	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-9 Work-related injuries	Social – Occupational safety & health protection	According to ISO 45001
GRI 403-10 Work-related ill health	Social – Occupational safety & health protection	According to ISO 45001
GRI 404 Training and education 2016	Chapter	Comment
GRI 404-1 Average hours of training per year per employee	Social – Education & training	
GRI 404-2 Programs for upgrading employee skills and transition assistance programs		Employee appraisals are conducted throughout BHDT GmbH, which include determining training needs. An accompanying reintegration process is available for employees on long-term sick leave.
GRI 404-3 Percentage of employees receiving regular performance and career development reviews		Annual employee appraisal interviews – realization rate 100%
GRI 405 Diversity and equal opportunity	Chapter	Comment
GRI 405-1 Diversity of governance bodies and employees	Social – Fairness & equity; Appendix – Appendix 5	
GRI 405-2 Ratio of basic salary and remuneration of women to men	Appendix – Appendix 5	

GRI 406 Non-discrimination 2016	Chapter	Comment
GRI 406-1 Incidents of discrimination and corrective action taken	Social – Fairness & equity	No incidents in the reporting year
GRI 414 Supplier social assessment 2016	Chapter	Comment
GRI 414-1 New suppliers that were screened using social criteria		No review to date
GRI 414-2 Negative social impacts in the supply chain and actions taken	Social – Supply chain review	No incidents in the reporting year
GRI 416 Customer health and safety 2016	Chapter	Comment
GRI 416-1 Assessment of the health and safety impacts of product and service categories	Social – Product safety	Products are extremely safe due to a variety of measures: material selection, high safety factors, utilization of qualified suppliers, incoming goods inspection of materials, non-destructive testing, pressure and leak tests, final inspection of products and PMI tests. Our SAP system can be used to create, share and process so-called Q notifications (deviation reports) for various reasons.
GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		No violations in the reporting year

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This sustainability report has been created with the greatest possible diligence. Nevertheless, rounding, typesetting and printing errors cannot be entirely prevented. The future-oriented statements contained in this report are based on assumptions and estimates at the time of printing (September 2024) and are naturally associated with risks and uncertainties, meaning that their actual occurrence cannot be guaranteed. Furthermore, no guarantee can be given for the totality of the content.

