

# GRI Index 2023 Appendix to the Annual Report TKH Group 2023 as included in the ESEF single reporting package

## General Disclosures

GRI 2: General Disclosures	Location TKH Annual Report 2023	Comment / Reason for (partial) omission
<b>1. The organization and its reporting practices</b>		
Disclosure 2-1 Organizational details	Profile: 3 TKH Worldwide: 7 Consolidated entities: 153	
Disclosure 2-2 Entities included in the organization's sustainability reporting	Profile: 3 TKH Worldwide: 7 Consolidated entities: 153 Non-financial reporting process and methods: 165-168	
Disclosure 2-3 Reporting period, frequency and contact point	Non-financial reporting process and methods: 165-168	TKH publishes a Report annually.
Disclosure 2-4 Restatements of information	Non-financial reporting process and methods: 165-168	No restatements were included.
Disclosure 2-5 External assurance	Non-financial reporting process and methods: 165-168 Assurance report of the independent auditor on non-financial KPIs: 161-162 Sustainability statements: 42	
<b>2. Activities and workers</b>		
Disclosure 2-6 Activities, value chain and other business relationships	Profile: 3 TKH Worldwide: 7 Strategy: 9-17 Long-term value creation: 24-25 Sustainable portfolio: 92-98	
Disclosure 2-7 Employees	Profile: 3 TKH Worldwide: 7 Social: 49-53	
Disclosure 2-8 Workers who are not employees	Non-financial reporting process and methods: 165-168	
<b>3. Governance</b>		
Disclosure 2-9 Governance structure and composition	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	
Disclosure 2-10 Nomination and selection of the highest governance body	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	The chair of the Supervisory Board is not an executive officer in the organization.
Disclosure 2-11 Chair of the highest governance body	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	
Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	
Disclosure 2-14 Role of the highest governance body in sustainability reporting	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	
Disclosure 2-15 Conflicts of interest	Corporate Governance: 78-79 Report Supervisory Board: 61-67 Non-financial reporting process and methods: 165-168	

	Location TKH Annual Report 2023	Comment / Reason for (partial) omission
Disclosure 2-16 Communication of critical concerns	Sustainability statements: 36-57 Risk management: 80-88 Non-financial reporting process and methods: 165-168	There have been no significant critical concerns communicated to the highest governance body.
Disclosure 2-17 Collective knowledge of the highest governance body	Report of the Supervisory Board: 61-67 Corporate Governance: 78-79	
Disclosure 2-18 Evaluation of the performance of the highest governance body	Report of the Supervisory Board: 61-67 Corporate Governance: 78-79	
Disclosure 2-19 Remuneration policies	Remuneration report: 68-77 Corporate Governance: 78-79	
Disclosure 2-20 Process to determine remuneration	Remuneration report: 68-77 Corporate Governance: 78-79	
Disclosure 2-21 Annual total compensation ratio	Remuneration report: 68-77 Corporate Governance: 78-79	
<b>4. Strategy, policies and practices</b>		
Disclosure 2-22 Statement on sustainable development strategy	Long-term value creation: 24-25 Strategy: 9-17 Sustainability statements: 36-57 Corporate Governance: 78-79 Risk management: 80-88 Non-financial reporting process and methods: 165-168	
Disclosure 2-23 Policy commitments	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 2-24 Embedding policy commitments	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 2-25 Processes to remediate negative impacts	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 2-26 Mechanisms for seeking advice and raising concerns	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 2-27 Compliance with laws and regulations	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 2-28 Membership associations	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
<b>5. Stakeholder engagement</b>		
Disclosure 2-29 Approach to stakeholder engagement	Stakeholders analysis: 21-22 Non-financial reporting process and methods: 165-168	
Disclosure 2-30 Collective bargaining agreements	Stakeholders analysis: 21-22 Non-financial reporting process and methods: 165-168	

## Material topics

GRI 3: Material Topics	Location TKH Annual Report 2023	Comment / Reason for (partial) omission
Disclosure 3-1 Process to determine material topics	Stakeholders analysis: 21-22 Non-financial reporting process and methods: 165-168	
Disclosure 3-2 List of material topics	Stakeholders analysis: 21-22 Non-financial reporting process and methods: 165-168	
Disclosure 3-3 Management of material topics	Stakeholders analysis: 21-22 Non-financial reporting process and methods: 165-168	
GRI 201: Economic Performance		
Disclosure 201-1 Direct economic value generated and distributed	Long-term value creation: 24-25 Strategy: 9-17 Financial performance: 29-35	
GRI 207: Tax		
Disclosure 207-1 Approach to tax	Sustainability statements: 36-57 Risk management: 80-88 Stakeholders analysis: 21-22 Financial statements: 149	
Disclosure 207-2 Tax governance, control, and risk management	Sustainability statements: 36-57 Risk management: 80-88	
Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	Materiality matrix: 21	
Disclosure 207-4 Country-by-country reporting	Sustainability statements: 36-57	Country-by-country reporting (CbCR) is limited to reporting per region and selected topics.
GRI 301: Materials		
Disclosure 301-1 Materials used by weight or volume	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
GRI 305: Emissions		
Disclosure 305-1 Direct (Scope 1) GHG emissions	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Partial omission: consumption of forklift is limited and excluded from the calculation.
Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Partial omission: only market based emissions are included in the calculation.
Disclosure 305-3 Other indirect (Scope 3) GHG emissions	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Partial omission: only categories 3, 5 and 6 are included in the calculation.
Disclosure 305-4 GHG emissions intensity	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 305-5 Reduction of GHG emissions	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	

<b>GRI 306: Waste</b>	<b>Location TKH Annual Report 2023</b>	<b>Comment / Reason for (partial) omission</b>
Disclosure 306-1 Waste generation and significant waste-related impacts	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 306-2 Management of significant waste-related impacts	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 306-3 Waste generated	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 306-4 Waste diverted from disposal	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
<b>GRI 403: Occupational Health and Safety</b>		
Disclosure 403-1 Occupational health and safety management system	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
Disclosure 403-9 Work-related injuries	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Partial omission: The disclosure does not mention the region, gender, type of injury, number of hours worked.
<b>GRI 405: Diversity and Equal Opportunity</b>		
Disclosure 405-1 Diversity of governance bodies and employees	Sustainability statements: 36-57 Report of the Supervisory Board: 61-67 Corporate Governance: 78-79	
Disclosure 405-2 Ratio of basic salary and remuneration of women to men	Sustainability statements: 36-57	Information unavailable/incomplete.
<b>GRI 404: Training and Education</b>		
Disclosure 404-1 Average hours of training per year per employee	Sustainability statements: 36-57	
Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability statements: 36-57	
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability statements: 36-57	Information unavailable/incomplete.
<b>GRI 414: Supplier Social Assessment</b>		
Disclosure 414-1 New suppliers that were screened using social criteria	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	
<b>GRI 418: Customer Privacy</b>		
Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability statements: 36-57 Risk management: 80-88	

## Own criteria

	Location TKH Annual Report 2023	Comment / Reason for (partial) omission
Customer satisfaction survey-grade (own criteria)	Sustainability statements: 36-57 Risk management: 80-88 Non-financial reporting process and methods: 165-168	Own reporting criteria.
Employee satisfaction survey-grade (own criteria)	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Own reporting criteria.
Nr. of breaches of Code of Conduct filed (own criteria)	Sustainability statements: 36-57 Risk management: 80-88	Own reporting criteria.
% of suppliers that signed the Code of Supply (own criteria)	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Own reporting criteria.
% of female Executive & Senior Management (own criteria)	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Own reporting criteria.
Nr. of employees with a disability (own criteria)	Sustainability statements: 36-57 Non-financial reporting process and methods: 165-168	Own reporting criteria.
At least 15% turnover from innovations that were introduced 2 previous years (own criteria)	Financial performance: 29-35 Sustainability statements: 36-57	Own reporting criteria.
Approximately 70% of turnover is linked to SDGs that has been identified as highly relevant to the business (own criteria)	Message from the CEO: 4-5 Mission & vision: 9 Financial performance: 29-35 Sustainability statements: 36-57 Sustainable portfolio: 92-98	Own reporting criteria.
A maximum of 5% of purchased material is waste (own criteria)	Sustainability statements: 36-57	Own reporting criteria.
At least 80% of waste is recycled (own criteria)	Sustainability statements: 36-57	Own reporting criteria.