

GRI index of the Komax Group

2024 reporting year

Statement of use	The Komax Group reported in accordance with the GRI Standards for the period from 1 January 2024 to 31 December 2024. The GRI Index provides an overview of all ESG-relevant information on the Komax Group and where it can be found.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None
Legend (chapter in Annual Report 2024)	MR: Management Report; ESG: ESG Report; CG: Corporate Governance; CR: Compensation Report; FR: Financial Report; WEB: Website

GRI-Standard/ other source	Disclosure	Location/Information	Omission
General disclosures			
GRI 2: General Disclosures 2021	1. The organization and its reporting practices		
	2-1 Organizational details	ESG page 68: The Komax Group at a glance CG pages 120–121: Corporate structure and shareholders WEB: Organization (www.komaxgroup.com/organization) FR pages 191–192: Direct and indirect equity participation of Komax Holding AG as at 31 December 2024	
	2-2 Entities included in the organization's sustainability reporting	ESG page 67: Scope of the ESG Report FR pages 191–192: Direct and indirect equity participation of Komax Holding AG as at 31 December 2024	
	2-3 Reporting period, frequency and contact point	ESG page 67: Scope of the ESG Report CG page 137: Information policy WEB: www.komaxgroup.com/en/invest-in-komax/publications WEB: www.komaxgroup.com/en/invest-in-komax/financial-calendar	
	2-4 Restatements of information	ESG page 67: Scope of the ESG Report ESG page 89: Reduction of CO ₂ emissions despite growth	
	2-5 External assurance	The current ESG report has not been externally audited.	
	2. Activities and workers		
	2-6 Activities, value chain and other business relationships	ESG page 68: The Komax Group at a glance ESG pages 78–79: Interactions between the Komax Group and its environment MR pages 18–21: Megatrends drive growth MR pages 22–31: Strategy MR pages 34–39: Focus on customer proximity MR pages 40–49: Markets	
	2-7 Employees	ESG pages 100–102: Overview and social key figures	
	2-8 Workers who are not employees	ESG page 101: Social key figures	
	3. Governance		
	2-9 Governance structure and composition	CG pages 120–121: Corporate Structure and shareholders CG pages 123–130: Board of Directors CG pages 131–134: Executive Committee ESG pages 70–71: Embedding ESG in the Komax Group ESG pages 83–84: TCFD Report, Governance WEB: Organization (www.komaxgroup.com/organization)	
	2-10 Nomination and selection of the highest governance body	CG pages 123–130: Board of Directors	
	2-11 Chair of the highest governance body	CG page 124: Internal organization WEB: Organisation (www.komaxgroup.com/organization)	
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG pages 70–71: Embedding ESG in the Komax Group CG pages 123–130: Board of Directors CG pages 131–134: Executive Committee ESG pages 83–84: TCFD Report, Governance WEB: Articles of Association (www.komaxgroup.com/en/about-komax/organization)	
2-13 Delegation of responsibility for managing impacts	ESG pages 70–71: Embedding ESG in the Komax Group CG page 129: Definition of areas of responsibility		
2-14 Role of the highest governance body in sustainability reporting	ESG pages 70–71: Embedding ESG in the Komax Group CG pages 128–129: Sustainability and Innovation Committee		
2-15 Conflicts of interest	CG pages 123–130: Board of Directors CG pages 131–134: Executive Committee CG page 121: Major shareholders & Cross-shareholdings		

	2-16 Communication of critical concerns	CG pages 129–130: Information and control instruments in respect of the Executive Committee	
	2-17 Collective knowledge of the highest governance body	ESG pages 70–71: Embedding ESG in the Komax Group ESG pages 83–84: TCFD Report, Governance CG pages 128–129: Sustainability and Innovation Committee	
	2-18 Evaluation of the performance of the highest governance body	CG page 127: Self-evaluation CR page 145: Principles of the compensation policy	
	2-19 Remuneration policies	CR pages 141–142: Compensation philosophy of the Komax Group CR page 145: Principles of the compensation policy	
	2-20 Process to determine remuneration	CR pages 146–151: Structure of the compensation system WEB: Media release on the resolutions of the Annual General Meeting (https://www.komaxgroup.com/en-ch/media-releases/annual-general-meeting-elects-annette-heimlicher-as-a-new-member-of-the-board-of-directors-and-approves-all-other-proposals)	
	2-21 Annual total compensation ratio	not specified	Information unavailable / incomplete Detailed information on the compensation of the Board of Directors and Group Executive Committee can be found in the compensation report starting on page 152.
4. Strategy, policies and practices			
	2-22 Statement on sustainable development strategy	ESG page 66: Letter of the chairman of the Board of Directors and the chairman of the Sustainability and Innovation Committee	
	2-23 Policy commitments	ESG pages 112–117: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/integrity) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)	
	2-24 Embedding policy commitments	ESG pages 112–117: Acting fairly and ethically WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-25 Processes to remediate negative impacts	ESG pages 83–88: TCFD Report ESG page 112: Business ethics and compliance ESG page 113: Code of Conduct ESG pages 77–82, 89–99, 103–111; 114–117: processes and measures are explained on the respective material topics. WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-26 Mechanisms for seeking advice and raising concerns	ESG page 104: An attractive employer ESG page 113: Code of Conduct WEB: Reporting breaches of the Code of Conduct (www.komaxgroup.com/integrity) WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-27 Compliance with laws and regulations	ESG page 112: Business ethics and compliance ESG page 113: Code of Conduct WEB: Code of Conduct (www.komaxgroup.com/integrity)	
	2-28 Membership associations	ESG pages 70–71: Embedding ESG in the Komax Group MR pages 54–56: Market-leading innovative strength	
5. Stakeholder engagement			
	2-29 Approach to stakeholder engagement	ESG page 72–73: Approach to stakeholder engagement	
	2-30 Collective bargaining agreements	ESG page 117: Collective bargaining agreements	
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG page 71: Materiality analysis	
	3-2 List of material topics	ESG page 71: Materiality analysis	
Sustainable, profitable growth			
GRI 3: Material Topics 2021 GRI 201: Economic Performance 2016	3-3 Management of material topics	ESG pages 77–79: Sustainable, profitable growth MR pages 22–31: Strategy	
	201-1 Direct economic value generated and distributed	FR page 161–164: Consolidated financial statements	
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	ESG pages 83–88: TCFD Report	
	201-3 Defined benefit plan obligations and other retirement plans	CR pages 146–151: Structure of the compensation system FR page 170: Personnel expenses FR pages 192–193: Employee benefits	
	201-4 Financial assistance received from government	FR page 168: Other operating income	

GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Currently, the Komax Group does not have any significant infrastructure projects that have a significant impact on local communities.	
Lean Management and Operational Excellence			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 79–81: Lean Management and Operational Excellence ESG page 89–94: Greenhouse gas emissions and energy efficiency ESG pages 95–97: Materials usage, Water usage, Waste	
Digital transformation			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG page 81–82: Digital transformation MR page 37: Digitalized customer management MR pages 51–53: SMART FACTORY by KOMAX	
Greenhouse gas emissions and energy efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 89–94: Greenhouse gas emissions and energy efficiency ESG page 79: Cleantech – contributing to clean mobility	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG page 91: Greenhouse gas emissions and energy efficiency ESG page 92: Energy consumption by source and electricity mix	
	302-3 Energy intensity	ESG page 91: Energy intensity: energy consumption per revenue unit and employee	
	302-4 Reduction of energy consumption	ESG pages 89–94: Greenhouse gas emissions and energy efficiency	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG page 91: CO ₂ emissions and energy consumption	
	305-2 Energy indirect (Scope 2) GHG emissions	ESG page 91: CO ₂ emissions and energy consumption	
	305-3 Other indirect (Scope 3) GHG emissions	not specified	Information unavailable / incomplete Scope 3 emissions are not yet fully assessed due to the complexity of supply chains. The Komax Group is gradually pushing ahead with the collection of all relevant emissions data and actively involving its suppliers in this process.
	305-4 GHG emissions intensity	ESG page 91: Emissions intensity: emissions per revenue unit and employee	
	305-5 Reduction of GHG emissions	ESG pages 83–88: TCFD Report ESG pages 89–94: Greenhouse gas emissions and energy efficiency	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	ESG pages 78–79: Economic contribution ESG page 79: Cleantech – contributing to clean mobility	
Product life cycle management			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 94–98: Product life cycle management ESG pages 114–117: Supply chain risk management	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESG page 95: Materials usage	
	301-3 Reclaimed products and their packaging materials	ESG page 79–80: Lean Management and Operational Excellence ESG page 95: Material usage ESG page 97: Waste ESG page 98: Focus on circular economy	
GRI 303: Water and Effluents 2018	303-5 Water consumption	ESG page 96: Water usage	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG page 95: Sustainable resource management in production ESG page 97: Waste	
	306-2 Management of significant waste-related impacts	ESG pages 79–81: Lean Management and Operational Excellence ESG page 95: Sustainable resource management in production ESG page 98: Focus on circular economy ESG pages 98–99: Certifications and integrated management systems	
	306-3 Waste generated	ESG page 97: Waste	
	306-4 Waste diverted from disposal	ESG page 97: Waste	
	306-5 Waste directed to disposal	ESG page 97: Waste	
Workplace safety and well-being			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 100–103: Taking responsibility for people ESG pages 103–107: Workplace safety and well-being WEB: Code of Conduct (www.komaxgroup.com/integrity) WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG pages 100–102: Social key figures	

GRI 402: Labor/Management Relations 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG page 103: Preparation for the third phase of life ESG pages 104–105: Fair employment conditions ESG page 105: Comprehensive training and professional development opportunities & Major investment in tomorrow's professionals ESG page 107: Employee health of paramount importance CR pages 138–157: Compensation Report
	402-1 Minimum notice periods regarding operational changes	ESG page 104: Fair employment conditions
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG page 98–99: Certifications and integrated management systems ESG page 106–107: Health and safety have the highest priority
	403-2 Hazard identification, risk assessment, and incident investigation	ESG pages 106–107: Health and safety have the highest priority & Employee health of paramount importance
	403-5 Worker training on occupational health and safety	ESG pages 106–107: Health and safety have the highest priority ESG page 82: Measures to protect against cyber risks WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
	403-6 Promotion of worker health	ESG page 107: Employee health of paramount importance WEB: Quality, Environmental, Health and Safety Policy (www.komaxgroup.com/esg)
GRI 404: Training and Education 2016	403-8 Workers covered by an occupational health and safety management system	ESG pages 98–99: Certifications and integrated management systems ESG pages 106–107: Health and safety have the highest priority
	403-9 Work-related injuries	ESG page 106: Key figures on safety and health
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG page 104: Fair employment conditions ESG pages 105–106: Comprehensive training and professional development opportunities & Major investment in tomorrow's professionals
GRI 405: Diversity and Equal Opportunity 2016	404-3 Percentage of employees receiving regular performance and career development reviews	ESG page 104: Fair employment conditions
	405-1 Diversity of governance bodies and employees	ESG pages 100–102: Overview and social key figures CR pages 141–142: Compensation philosophy of the Komax Group
GRI 406: Non- discrimination 2016	405-2 Ratio of basic salary and remuneration of women to men	ESG page 104: Fair employment conditions
	406-1 Incidents of discrimination and corrective actions taken	ESG page 104: An attractive employer ESG pages 113–114: Code of Conduct & Whistleblowing/violations of the Code of Conduct ESG page 114: Respect of human rights WEB: Code of Conduct (www.komaxgroup.com/integrity)

Customer relations

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 109–111: Customer relations MR pages 34–39: Focus on customer proximity MR pages 50–59: Market-leading innovative strength
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESG pages 109–110: High product and service quality as the cornerstone of trust
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESG pages 109–110: High product and service quality as the cornerstone of trust
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG page 82: Measures to protect against cyber risks

Business ethics and compliance

GRI 3: Material Topics 2021	3-3 Management of material topics	ESG pages 112–114: Business ethics and compliance ESG pages 114–117: Supply chain risk management CG pages 129–130: Information and control instruments in respect of the Executive Committee FR pages 185–187: Financial risk management WEB: Code of Conduct, Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG page 114: Combating corruption
	205-2 Communication and training about anti-corruption policies and procedures	ESG pages 113–114: Code of Conduct, Whistleblowing/violations of the Code of Conduct & Combating corruption WEB: Code of Conduct (www.komaxgroup.com/integrity)
	205-3 Confirmed incidents of corruption and actions taken	ESG page 114: Combating corruption WEB: Code of Conduct, Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)

GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG page 112: Business ethics and compliance
GRI 207: Tax 2019	207-1 Approach to tax	ESG pages 78–79: Economic contribution FR pages 171–173: Taxes
GRI 415: Public Policy 2016	415-1 Political contributions	ESG page 117: Political contributions WEB: Code of Conduct (www.komaxgroup.com/integrity)
Supply chain risk management		
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG page 78: Economic risks and opportunities ESG pages 83–88: TCFD Report ESG pages 112–113: Business ethics and compliance & Risk management process reworked ESG pages 114–117: Supply chain risk management CG pages 129–130: Information and control instruments in respect of the Executive Committee FR pages 185–187: Financial risk management WEB: Code of Conduct for suppliers and business partners (www.komaxgroup.com/integrity)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESG page 116: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG page 116: Due diligence obligations in relation to minerals and metals from conflict areas as well as to child and forced labor WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG pages 116: Long-term partnerships and regular audits WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG pages 116: Long-term partnerships and regular audits WEB: Code of Conduct for suppliers and business partners: (www.komaxgroup.com/integrity)