

GRI INDEX 2021 APPENDIX TO THE ANNUAL REPORT 2021 as included in the ESEF single reporting package

1. ORGANIZATIONAL PROFILE		Page Annual Report 2021	Comment / Reason for (partial) omission
102-1	Name of the organization	Profile: 3 Colophon	
102-2	Activities, brands, products, and services	Profile: 3 Smart Technologies: 12-13	
102-3	Location of the organization's headquarters	TKH Worldwide: 6	
102-4	Number of countries operating	Profile: 3 TKH Worldwide: 6 Consolidated entities: 158-161	
102-5	Nature of ownership and legal form	Corporate governance: 70	
102-6	Markets served	Profile: 3 TKH Worldwide: 6 Smart Technologies: 12-13 Financial performance: 45-48 Sustainable portfolio: 86-96 Financial statements: 131-134, 98-139, 141-147	
102-7	Scale of the reporting organization	Talented people and empowerment: 37-41 Consolidated entities: 158-161	
102-8	Information on employees and other workers	Talented people and empowerment: 37-41 Consolidated entities: 158-161	
102-9	Supply chain	TKH in the supply chain: 24 Long-term value creation: 24-25	
102-10	Significant changes to the organization and its supply chain	Non-financial reporting process and methods: 164-167	
102-11	Precautionary Principle or approach	Risk management: 72-80	
102-12	External initiatives	Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	
102-13	Memberships of associations	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	
2. STRATEGY			
102-14	Statement from senior decision-maker	Message from the CEO: 4-5	
102-15	Risks and uncertainties	Risk management: 72-80	
3. ETHICS AND INTEGRITY			
102-16	Values, principles, standards, and norms of behavior	Talented people and empowerment: 37-41 Being responsible and sustainability impact: 29-36 Corporate Governance: 70-71 Risk management: 72-80 Non-financial reporting process and methods: 164-167	
102-17	Mechanisms for advice and concerns about ethics	Talented people and empowerment: 37-41 Being responsible and sustainability impact: 29-36 Corporate Governance: 70-71 Risk management: 72-80 Non-financial reporting process and methods: 164-167	

4. GOVERNANCE

		Page Annual Report 2021	Comment / Reason for (partial) omission
102-18	Governance structure	Corporate Governance: 70-71 Risk management: 72-80	
102-19	Delegating authority	Corporate Governance: 70-71 Risk management: 72-80	
102-20	Executive-level responsibility for economic, environmental and social topics	Talented people and empowerment: 37-41 Being responsible and sustainability impact: 29-36 Corporate Governance: 70-71 Non-financial reporting process and methods: 164-167	
102-21	Consulting stakeholders on economic, environmental and social topics	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	
102-22	Composition of the highest governance body and its committees	Corporate Governance: 70-71 Report Supervisory Board: 55-61 Non-financial reporting process and methods: 164-167	
102-23	Chair of the highest governance body	Members of the Supervisory Board: 54 Corporate Governance: 70-71	The chair of the Supervisory Board is not an executive officer in the organization.
102-24	Nominating and selecting the highest governance body	Corporate Governance: 70-71	
102-25	Conflict of interest	Corporate Governance: 70-71	
102-26	Role of highest governance body in setting purpose, values and strategy	Talented people and empowerment: 37-41 Corporate Governance: 70-71	
102-27	Collective knowledge of highest governance body	Report of the Supervisory Board: 55-61 Corporate Governance: 70-71	
102-28	Evaluating the highest governance body's performance	Report of the Supervisory Board: 55-61 Corporate Governance: 70-71	
102-29	Identifying and managing economic, environmental and social impacts	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Non-financial reporting process and methods: 164-167	
102-30	Effectiveness of risk management processes	Risk management: 72-80	
102-31	Review of economic, environmental and social topics	Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	
102-32	Highest governance body's role in sustainability reporting	Non-financial reporting process and methods: 164-167	
102-33	Communicating critical concerns	Talented people and empowerment: 37-41 Being responsible and sustainability impact: 29-36 Risk management: 72-80 Non-financial reporting process and methods: 164-167	There have been no significant critical concerns communicated to the highest governance body.
102-34	Nature and total number of critical concerns	Being responsible and sustainability impact: 29-36 Risk management: 70-80 Non-financial reporting process and methods: 164-167	
102-35	Remuneration policies	Remuneration report: 62-69 Corporate Governance: 70-71	
102-36	Proces for determining remuneration	Remuneration report: 62-69 Corporate Governance: 70-71	
102-37	Stakeholders' involvement in remuneration	Remuneration report: 62-69 Corporate Governance: 70-71	
102-38	Annual total compensation ratio	Remuneration report: 62-69 Corporate Governance: 70-71	

5. STAKEHOLDER ENGAGEMENT

		Page Annual Report 2021	Comment / Reason for (partial) omission
102-40	List of stakeholder groups	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	
102-41	Collective bargaining agreements	Talented people and empowerment: 37-41	
102-42	Identifying and selecting stakeholders	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	
102-43	Approach to stakeholder engagement	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	
102-44	Key topics and concerns raised	Stakeholders analysis: 18-19 Non-financial reporting process and methods: 164-167	

6. REPORTING PRACTICE

102-45	Entities included in the consolidated financial statements	Consolidated entities: 158-161 Non-financial reporting process and methods: 164-167	
102-46	Defining report content and topic Boundaries	Non-financial reporting process and methods: 164-167	
102-47	List of material topics	Materiality matrix: 18	
102-48	Restatements of information	Non-financial reporting process and methods: 164-167	No restatements were included.
102-49	Changes in reporting	Non-financial reporting process and methods: 164-167	
102-50	Reporting period	Non-financial reporting process and methods: 164-167	
102-51	Date of most recent report	Colophon / cover	'15-03-2022
102-52	Reporting cycle	Non-financial reporting process and methods: 164-167	TKH publishes a Report annually.
102-53	Contact point for questions regarding the report	Non-financial reporting process and methods: 164-167	
102-54	Claims of reporting in accordance with the GRI Standards	Non-financial reporting process and methods: 164-167	
102-55	GRI content index	GRI-index: website	https://www.tkhgroup.com/en/csr
102-56	External assurance	Non-financial reporting process and methods: 164-167	

TOPIC SPECIFIC STANDARDS

FINANCIAL STABILITY, TRACK RECORD & PERFORMANCE

201	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Long-term value creation: 24-25 Strategy: 20-23	
		The management approach and its components	Materiality matrix: 18 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Financial performance: 45-48	
201-1	Direct economic value generated or distributed		Financial performance: 45-48	

ETHICAL TAX

201	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18	
		The management approach and its components	Being responsible and sustainability impact: 29-36	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36	
201-4	Tax paid per region		Being responsible and sustainability impact: 29-36 Financial statements: 166	

207	Tax disclosure	Approach to tax	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Financial statements: 166	
		Tax governance, control, and risk management	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Stakeholders analysis: 18-19 Financial statements: 166	
		Stakeholder engagement and management of concerns related to tax	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Stakeholders analysis: 18-19 Financial statements: 166	
		Country-by-country reporting (CbCR)	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Stakeholders analysis: 18-19 Financial statements: 166	Country-by-country reporting (CbCR) is limited to reporting per region and selected topics.

TECHNOLOGICAL INNOVATIONS & SUSTAINABLE CAPITAL ALLOCATION (IN ALIGNMENT WITH SDGs)

203	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Strategy: 20-23 Stakeholders analysis: 18-19	
		The management approach and its components	Financial performance: 45-48	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36 Sustainable portfolio: 84-94	
203-1	At least 15% turnover from innovations that were introduced 2 previous years		Financial performance: 45-48 Being responsible and sustainability impact: 29-36	
203-1	Approximately 70% of turnover is linked to SDGs that has been identified as highly relevant to the business		Message from the CEO: 4-5 Mission & vision: 11 Financial performance: 45-48 Being responsible and sustainability impact: 29-36 Sustainable Development Goals: 42-44 Sustainable portfolio: 84-94	

INTEGRITY & COMPLIANCE / RISK MANAGEMENT

205	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Stakeholders analysis: 18-19 Risk management: 72-80	
		The management approach and its components	Financial performance: 45-48 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Financial performance: 45-48 Risk management: 72-80 Non-financial reporting process and methods: 164-167	
205-3	Confirmed incidents of corruption and actions taken		Being responsible and sustainability impact: 29-36 Risk management: 72-80	
N/A	N/A Nr. of breaches of Code of Conduct filed (own criteria)	N/A Nr. of breaches of Code of Conduct filed (own criteria)	Talented people and empowerment: 37-41	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.

CLIMATE CHANGE & CO₂ NEUTRAL

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Comment / Reason for (partial) omission

305	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18 Non-financial reporting process and methods: 164-167	
		The management approach and its components	Long-term value creation: 24-25 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36	
305-1	Emissions	Direct (Scope 1) GHG emissions	Being responsible and sustainability impact: 29-36	Partial omission: Consumption of forklift is limited and excluded from the calculation.
305-2	Emissions	Energy indirect (Scope 2) GHG emissions	Being responsible and sustainability impact: 29-36	
305-4	Reduction of energy consumption		Being responsible and sustainability impact: 29-36	
305-5	Reduction of GHG emissions		Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	

RESPONSIBLE PRODUCTION & RESOURCE EFFICIENCY (INCL. WASTE MANAGEMENT)

306	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18 Non-financial reporting process and methods: 164-167	
		The management approach and its components	Long-term value creation: 24-25 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36	
306-2	Materials	At least 80% of waste is recycled	Being responsible and sustainability impact: 29-36	Partial omission: Disclosure only for most relevant raw materials (copper, aluminum and plastics). Other waste is excluded in the disclosure.
306-3	Materials	A maximum of 5% of purchased material is waste	Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	Partial omission: Disclosure only for most relevant raw materials (copper, aluminum and plastics). Other waste is excluded in the disclosure.

PERSONAL DEVELOPMENT OPPORTUNITIES

404	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18 Non-financial reporting process and methods: 164-167	
		The management approach and its components	Long-term value creation: 24-25 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Talented people and empowerment: 37-41	
404-1	Average hours of training per year per employee		Talented people and empowerment: 37-41	

GOOD & RESPONSIBLE EMPLOYEMENT / HEALTH & SAFE WORK ENVIRONMENT

403	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18 Non-financial reporting process and methods: 164-167	
		The management approach and its components	Long-term value creation: 24-25 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Talented people and empowerment: 37-41	
403-9	Occupational Health	Number of accidents resulting with at least 1 day of absence	Talented people and empowerment: 37-41 Non-financial reporting process and methods: 164-167	
403-9	Occupational Health	Total absenteeism compared to the number of FTEs	Talented people and empowerment: 37-41 Non-financial reporting process and methods: 164-167	Partial omission: The disclosure does not mention the region or gender.
403-9	Occupational Health	Work-related injuries	Talented people and empowerment: 37-41 Non-financial reporting process and methods: 164-167	Partial omission: The disclosure does not mention the region or gender.

DIVERSITY & INCLUSIVENESS
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Comment / Reason for (partial) omission

405	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18 Corporate Governance: 70-71	
		The management approach and its components	Talented people and empowerment: 37-41 Report of the Supervisory Board: 55-61 Corporate Governance: 70-71	
		Evaluation of the management approach	Talented people and empowerment: 37-41 Report of the Supervisory Board: 55-61 Corporate Governance: 70-71	
405-1	Diversity of governance bodies and employees		Talented people and empowerment: 37-41 Report of the Supervisory Board: 55-61 Corporate Governance: 70-71	
N/A	N/A % of female Executive & Senior Management (own criteria)	N/A % of female Executive & Senior Management (own criteria)	Talented people and empowerment: 37-41	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.
N/A	N/A Employees with a disability (own criteria)	N/A Employees with a disability (own criteria)	Talented people and empowerment: 37-41 Non-financial reporting process and methods: 164-167	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.

RESPONSIBLE PROCUREMENT

414	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18	
		The management approach and its components	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Non-financial reporting process and methods: 164-167	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	
414-1	Supplier screening policy		Being responsible and sustainability impact: 29-36	
N/A	N/A % of suppliers that signed the Code of Supply (own criteria)	N/A % of suppliers that signed the Code of Supply (own criteria)	Being responsible and sustainability impact: 29-36 Non-financial reporting process and methods: 164-167	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.

PRIVACY & IT SECURITY

418	Management approach disclosures	Explanation of the material subject and the corresponding boundary	Materiality matrix: 18	
		The management approach and its components	Long-term value creation: 24-25 Being responsible and sustainability impact: 29-36	
		Evaluation of the management approach	Being responsible and sustainability impact: 29-36 Risk management: 72-80	
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data		Being responsible and sustainability impact: 29-36 Risk management: 72-80	

CUSTOMER SATISFACTION

N/A	N/A/ Customer satisfaction survey-grade (own criteria)	N/A/ Customer satisfaction survey-grade (own criteria)	Being responsible and sustainability impact: 29-36 Risk management: 72-80 Non-financial reporting process and methods: 164-167	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.
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EMPLOYEE SATISFACTION

N/A	N/A/ Employee satisfaction survey-grade (own criteria)	N/A/ Customer satisfaction survey-grade (own criteria)	Talented people and empowerment: 37-41	Own reporting criteria. Reference is made to the glossary included in chapter non-financial reporting process and methods of the Annual Report 2021.
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