



The  
SUSTAINABILITY  
Code

# Declaration of conformity 2019

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## INPACS (Headquarters)

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Indicator set

GRI SRS

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## Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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# General

## General Information

Describe your business model (including type of company, products / services)

Since 2004, INPACS is uniting over 100 family-owned wholesalers in more than 50 countries on three continents. Customers from the sectors of healthcare, industry, facility management and hospitality worldwide are offered supply solutions including cleaning and hygiene articles, catering products, guest amenities as well as personal protective equipment and medical supplies - a comprehensive range with over 200,000 non-food products.

With this international network and more than 30 global supply partners by its side, INPACS is playing a key role as a multiplier in the market, facilitating tailored consumption of global enterprises.

INPACS is in this course providing holistic solutions that optimise its customers' supply chains through a one stop shop approach with a vast product portfolio and customized services, such as:

- Product and service consulting by dedicated local and global key account managers
- Individual supply solutions enabled by close partnerships with manufacturers and experts
- Customised e-ordering as well as BI-Solutions for (economical and sustainability-related) performance optimisation
- Delivery to points of use
- After sales services

This comprehensive set of added value services is securing consistent services across all of our customer's local operations, worldwide.

### **INPACS HEADQUARTERS**

The INPACS head office represents the service and coordination centre of the distribution network with a strong focus on setting the quality, efficiency and performance standards for its international member companies in a manner which best meets changing customer needs. To successfully fulfil this facilitator role, there are three major value-creating divisions within INPACS head office:

**Sales:** Channeling communication and data flow across local branches through one dedicated global contact. Thus creating a powerful hub for international customers with global contracts, reports, international tender management as

well as customer-specific assortment harmonisation across multinational sites.

**Procurement:** Identifying and developing cooperation with appropriate supply partners in respect of purchasing conditions, transparent and sustainable supply chain solutions in order to fulfil our international customer's demand at best.

**Business Development:** Guiding the development and growth path for the INPACS members as well as pursuing common standards and strategic interests to sustainably strengthen these for future challenges.

Across these divisions, the sustainability department is taking the leading role in implementing the group-wide sustainability strategy.

#### Additional remarks:

This declaration of conformity was drawn up by the INPACS sustainability department (cf. criterion 5 Responsibility).

The INPACS head office is maintaining a certified quality management system in accordance with [ISO 9001](#) as well as a certified environmental management system in accordance with [ISO 14001](#).

Also, the CSR rating platform [EcoVadis](#) has again awarded INPACS the [gold medal](#) for its advanced sustainability management in the fields of environment, labour, human rights and ethics.

As [participant of the United Nations Global Compact](#), we are committed to the promotion and implementation of the Ten Principles on human rights, labour conditions, environmental protection and corruption. With this report on the German Sustainability Code, we are at the same time fulfilling our obligation to disclose the UN Global Compact "Communication on Progress" report.

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# CRITERIA 1–10: SUSTAINABILITY POLICY

## Criteria 1–4 concerning STRATEGY

### 1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

In 2018, *Sustainability* was defined by INPACS shareholders and members as one of five strategic pillars. The starting point for the further specification has been the United Nations Sustainable Development Goals (SDG), whereby the following six were defined as focus topics:

**SDG 5: Promotion of Equal Opportunities for all Genders in Leadership**

Gender Balance is a fundamental condition for healthy working environments and successful business. Therefore, we promote equal opportunities for all genders in leadership at all levels of decision-making (cf. criterion 15).

**SDG 10: All Employees shall Feel Included and Respectfully Treated**

As a worldwide business network Diversity is part of our DNA. All employees irrespective of sex, skin colour, origin, social background, disability, sexual orientation, political or religious beliefs as well as gender or age shall feel included as well as respectfully treated (cf. criterion 15).

**SDG 8: Protect Labour Rights and Safe and Secure Working Environments within our Operations and along the Supply Chain**

In line with the [INPACS ethical codes](#) we require the protection of labour rights as well as safe and secure working environments for all workers within our operations and along the supply chain (cf. criterion 14 and 17).

**SDG 12: Make a Contribution to the Reduction of Waste Generation; Create Awareness and Inform as well as Encourage all Relevant Actors along the Supply Chain from Product Selection to Disposal**

To save resources and emissions, we aim to make a contribution to the reduction of waste generation – and our greatest area of impact is our customer. Therefore, we extended our view on the customers' value chain to

the crucial stage of waste disposal (cf. criterion 12).

**SDG 13: Significantly Reduce Greenhouse Gas Emissions on Local, National and International Level to Combat Climate Change and its Impacts**

In order to significantly reduce our climate impact in short-term, we want to create transparency regarding our group-wide footprint and formulate ambitious targets (cf. criterion 13).

**SDG 17: Build Partnerships that Support our Engagement for the SDGs**

To successfully face global sustainability opportunities as well as challenges and increase our impact with respect to the SDGs, we build effective partnerships with the relevant stakeholders (cf. criterion 9).

In this context we have [committed](#) to making the Ten Principles of the [UN Global Compact](#) on Human Rights, Labour, Environment and Anti-Corruption part of our strategy, culture and day-to-day operations.

All strategic topics are broken down into concrete objectives mentioned in criterion 3.

## 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

As a network with regional, national and international operations that serves customers from all industries, we are directly and indirectly affected by ecological, political and socio-economic developments.

One of the greatest challenges of our time is the impact of **global warming** and the **extinction of species** that is threatening the stability of the planetary ecosystem and therefore the humans' livelihood.

The knowledge of the existential importance of these factors has now reached almost all areas of private and public life and is illustrated by the growing product and service requirements of our customers, tougher legislation and our own desire for proactive remedy.

In contrast, the international sale of non-food products for cleaning and hygiene, catering as well as guest amenities, personal protective equipment and medical product ranges is accompanied by a significant environmental

impact. Even though our range already includes many environmentally friendly alternatives with appropriate certification (Eco-labels), in the future we will focus on more **transparency** about relevant environmental factors within our assortment, such as **reusability, recyclability, biodegradability and climate-impact**, in order to take them into account in our **portfolio management** and **customer consultation** as well as to demand manufacturers accordingly.

INPACS takes on great responsibility when making international agreements with suppliers and manufacturers, because these cover a relevant part of members' purchasing and sales activities, worldwide. Furthermore, the expectations of stakeholders - especially customers and consumers - about INPACS' assumption of responsibility along the **supply chain** are steadily increasing. For this reason, and in order to prevent labour and human rights violations, INPACS has implemented a consequent **CSR supplier risk management** (cf. criterion 14 and 17). Besides this, a transparent supply chain offers additional potential in terms of bundling product ranges, influencing manufacturing processes and using alternative raw materials.

INPACS unites wholesalers worldwide, involving operations in over **50 countries** with over **8.000 employees**. To tackle social risks deriving from the responsibility for this international workforce, INPACS has installed a systematic **members' CSR evaluation and monitoring** (cf. criterion 14, 15 and 17).

Apart from that, INPACS unites a giant knowledge and experience all over the world regarding responsible business practices which is the reason why we have set a focus on reforming **knowledge exchange** within the network.

All material aspects have been identified in the course of internal discussions on key stakeholder input (cf. criterion 9), a systematic materiality analysis has not taken place.

### 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

The recently adopted sustainability strategy (cf. criterion 1) is underpinned by the official framework of the United Nations Sustainable Development Goals.

In the course of a systematic democratic process with various high level member representatives that came together in the Strategic Working Committee Sustainability in 2019 (cf. criterion 5), six priorities were gradually



pointed out as shown below:

**Promotion of Equal Opportunities for all Genders in Leadership (SDG 5)**

- Raise status quo through a gender balance survey 2019
- Conduct interviews with high performance INPACS members in order to identify enabling environments and best practices
- Build a platform for best practice sharing (cf. criterion 15)

**All Employees shall Feel Included and Respectfully Treated (SDG 10)**

- Conduct a global employee survey on a regular basis (cf. criterion 14 and 15)

**Protect Labour Rights and Safe and Secure Working Environments within our Operations and along the Supply Chain (SDG 8)**

Internally:

- Monitoring of accident rates as well as labour and human rights performance of INPACS members using EcoVadis evaluations
- Obligatory EcoVadis minimum achievement of silver recognition level 54/100 as of 2021
- Local audit in case of constantly low performance

Along Supply Chain:

- Sustainability risk analysis of INPACS suppliers using EcoVadis evaluations
- Local factory audit of low performers

(cf. criterion 14 and 17)

**Make a Contribution to the Reduction of Waste Generation; Create Awareness and Inform as well as Encourage all Relevant Actors along the Supply Chain from Product Selection to Disposal (SDG 12)**

- Create a *Sustainability Program* for our customers including a Sustainability Analysis and Reporting along the customers' value chain
- Develop a sustainable range – both with respect to own and other brands as well as sustainable concepts
- Initiate a web-based interactive Sustainability Knowledge Platform (cf. criterion 10 and 12)

**Significantly Reduce Greenhouse Gas Emissions on Local, National and International Level to Combat Climate Change and its Impacts (SDG 13)**

- Elaboration of GHG reports by INPACS head office and members
- Definition of ambitious reduction action plans (cf. criterion 13)

### **Build Partnerships that Support our Engagement for the SDGs (SDG 17)**

- Build an active partnership programme with the UN
- Build effective partnerships with the relevant stakeholders that help promoting transparency and sustainability awareness, anticipating respectively contributing to regulation and standards, building independent knowledge as well as improving our sustainability performance (cf. criterion 9)

Overall, SDG 8 and 12 received the most votes, because apparently these two are the biggest levers for creating sustainable impact within our business.

The INPACS sustainability department is responsible for regular reviewing and benchmarking the progress of the implementation of the strategic goals.

## 4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Being an international organisation that has strategically committed to sustainability (cf. criterion 1), INPACS addresses various aspects of sustainability along the value chain:

### **Product Management**

The decisions of the product management and purchasing team as well as the waste management at the customers' site have a crucial impact on the disposal and recycling of the materials used and a significant environmental impact. Therefore, circular considerations are integrated in the decision-making processes of the product management and purchasing as well as customer consultancy. Our range already includes many environmentally friendly alternatives with appropriate certification (Eco-labels), but in the future we will focus on more transparency about relevant environmental factors within our assortment and foster range expansion regarding reusability, recyclability, biodegradability and a minimum climate-impact.

### **Procurement**

From the cooperation with suppliers and manufacturers on a global scale derive social and environmental responsibility regarding the production of the traded goods. This responsibility is formalised in the [Supplier Code of Conduct](#), which defines the basic principles and requirements that INPACS places upon its suppliers regarding obligations to humans and the environment. Compliance with the Supplier Code of Conduct is measured using EcoVadis. EcoVadis is an independent platform for recording, evaluating and

disclosing the sustainability performance of companies in the fields of environment, labour & human rights, ethics and sustainable procurement. Our suppliers are on an obligatory base asked to create respective transparency on their performance. In case of uncertainty regarding conformity, a personal inspection will take place. The results are integrated into the supplier dialogue in order to promote a cooperative improvement of sustainability performance.

### **Business Development**

With regard to the wholesale operations in over 35 countries, the task is not just to guide the development and growth path for the INPACS members, but to support them in pursuing the group-wide strategy including sustainability as one strategic pillar. The formal basis for common social, environmental and ethical standards is recorded in the [Company Policy and the Code of Ethics](#). Compliance with these Ethical Codes is also measured using EcoVadis, whereby from 2021 on all INPACS members are on an obligatory base asked to create transparency on their performance in the above mentioned fields. In case of constantly low performance, a local audit will take place.

### **Sales**

The strategic course on sustainability shapes the dialogue with the customers more and more. The advice on procurement optimization with cost-saving effects has now been supplemented by recommendations on product substitutions for more ecological alternatives, order bundling for more greenhouse gas-efficient delivery and waste management in the sense of promoting circular economy.

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## Criteria 5–10 concerning PROCESS MANAGEMENT

### 5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

In 2018, the INPACS shareholders and members defined *Sustainability* as one of five strategic pillars (cf. criterion 1). This means first and foremost, that sustainability constitutes a guiding principle for all INPACS employees, processes and activities.

To further put this strategic pillar into concrete terms, a Strategic Working Committee Sustainability was established. Members of this committee are the Chairman of the Board and the CEO of INPACS, as well as owners and top managers of INPACS members from seven countries. The high-level composition of the committee illustrates the strategic relevance of sustainability for the entire network. The committee members currently convene four times per year.

In addition, a central sustainability management team has been formed at the INPACS head office in 2019, including the recruitment of two **Sustainable Development Managers** reporting to the **Head of Sustainability**. The Head of Sustainability is part of the general management team and directly reporting to the INPACS Supervisory Board and CEO. The sustainability department is responsible for supervising the implementation of the sustainability strategy within the network in the daily business, including the following primary responsibilities:

- Coordination of the Working Committee Sustainability
- Support and monitoring of the operational implementation of the strategic measures in various departments
- Internal and external sustainability Stakeholder Dialogue
- Performance and progress report to the Strategic Working Committee Sustainability, to the INPACS management as well as to the INPACS Supervisory Board

Also, the Strategic Working Committee Sustainability has appointed one ambassador for each strategic goal, personified by an executive body of an INPACS member. The ambassadors are actively engaging for the pursuit of their respective UN Sustainable Development Goal within the network.

It is important to stress that the implementation of the sustainability strategy directly influences all activities and operational processes of the INPACS network as well as the entire stakeholder dialogue. Therefore, INPACS employees, members, customers and suppliers are actors in the design of the strategy and at the same time those affected.

## 6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

To implement the goals set in the sustainability strategy (cf. criterion 1 and 3), INPACS has introduced suitable guidelines and processes:

The Ten Principles of the [UN Global Compact](#) on Human Rights, Labour, Environment and Anti-Corruption form a guiding star in implementing our strategy, living our culture and operating our day-to-day business. The according **Rules of Ethical Conduct** are formulated in the [Codes of Conduct](#) for all suppliers and employees.

**Procedural Instructions** according to the [DIN norms EN ISO 9001 and 14001](#) document the processes and determine the responsibilities in the fields of quality, environment and occupational safety. If necessary, these processes are adjusted by identified improvement potential from internal and external stakeholder feedback.

Sustainability **Measures and Projects** on group as well as head office level are also conducted to operationally work towards the strategic goals. They are gradually transferred to the respective departments, for eg. the supplier CSR evaluation is now supervised by the sustainability department, but will be in the long term in the responsibility of the procurement team; the monitoring of sustainability KPIs is now separately conducted by the sustainability department, but will in the long term be integrated into the overall business intelligence management of the business development team.

In 2019, this operationalization has been awarded a second time from the CSR rating platform EcoVadis with the [gold medal](#), recognising the advanced level of the INPACS sustainability management system. With 75 out of 100 possible points - performing an improvement by 5 points compared to 2017 - INPACS is among the top 1 percent of all EcoVadis rated companies worldwide.

Also in 2019, the INPACS executive management initiated a leadership coaching for the management employees, in order to enable the revision of INPACS' practiced corporate culture and communication in a participative way.

## 7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

At INPACS head office, performance indicators for environmental as well as health and safety aspects are part of the Environmental and Quality Management System certified according to [ISO 14001](#) and [ISO 9001](#). In the reporting period 2019, INPACS' environmental performance indicator system has been revised and a greenhouse gas report following the GHG Protocol Corporate Accounting and Reporting Standard has been created for the first time (cf. criterion 13). Thereby, the INPACS head office is acting as a central role model in implementing the networks' climate management objectives.

For the INPACS network, an action programme for the recently adopted Sustainability Strategy including a progress and performance measurement is continually put into concrete terms. The following qualitative and quantitative indicators have been defined for the monitoring of the pursuit of each strategic goal:

### **SDG 5: Promotion of Equal Opportunities for all Genders in Leadership**

Global Gender Balance Survey 2019 (cf. criterion 15):

- Total number of women/men in leadership positions
- Female/Male Management Ratio (% female/male managers of overall management)
- Female/Male Management Ratio - Overall Workforce (% female/male managers of overall workforce)

### **SDG 8: Protect Labour Rights and Safe and Secure Working Environments**

Within our Operations: Sustainability performance monitoring of INPACS members via independent EcoVadis platform:

- Number of evaluated members
- Overall score
- Theme performance scores environment, labour and human rights (special focus), ethics and sustainable procurement
- Reported accident rates as an indicator for safety measures on local level

Along the Supply Chain: CSR risk analysis of INPACS suppliers via EcoVadis:

- Number of evaluated suppliers/ number of those who declined
- Overall score (will be integrated in overall Procurement Risk Evaluation; risk thresholds to be defined in 2020)
- Theme performance scores environment, labour and human rights, ethics and sustainable procurement

**SDG 12: Make a Contribution to the Reduction of Waste Generation; Create Awareness and Inform as well as Encourage all Relevant Actors along the Supply Chain from Product Selection to Disposal**

Within the Customer Sustainability Program (Version 1.0 by 2020, cf. criterion 10) the following indicators are investigated:

- Assessment of the customers' product consumption/ procurement portfolio on the basis of sustainability attributes
- Usage of electronic ordering and invoicing
- CO<sub>2</sub> emissions per delivery
- Waste amount per waste category

**SDG 13: Reduce Greenhouse Gas Emissions** (in the pipeline)

- Number of members that shared their GHG reports
- Yearly Amount of GHG (Scope 1, 2, 3) on national level and INPACS-wide as well as reduction results

In 2020, these indicators will be integrated in the members' scorecard which is designed to measure INPACS members' performance on a regular basis across all strategic pillars and which forms an integral part of regular review sessions.

Through this procedure, INPACS is able to ensure its strategic core values will be both, respected but also considered as a continuous path to a more sustainable business setup.

(will be integrated in overall Procurement Risk Evaluation; risk thresholds to be defined in 2020)

## Key Performance Indicators to criteria 5 to 7

### Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

- a.** A description of the organization's values, principles, standards, and norms of behavior.

The group-wide sustainability strategy of INPACS, which was introduced in 2019 (cf. criterion 1), is underpinned by the official framework of the United Nations Sustainable Development Goals. In consequence, all operational

processes and measures are expected to support the effective pursuit of these goals.

As also in 2019 officially committed, the INPACS values and norms of behaviour follow the ten principles of the [UN Global Compact](#), including:

- the protection of human rights;
- the fundamental principles and rights at work;
- the protection of the environment;
- the prohibition of corruption and bribery;
- regulatory compliance.

These principles are stated in the following [INPACS documents](#) that are of international validity:

- Company Policy
- Code of Ethics
- Supplier Code of Conduct

These documents are also the formal basis for the cooperation within the network, since the internal *Basics of Cooperation* are obliging all members to adhere to the corresponding rules.

Furthermore, the [Guideline for Accepting and Providing Grants](#) applies to all employees at INPACS head office.

The above mentioned set of principles and rules has been included into the integrated management system certified according to [ISO 14001 as well as ISO 9001](#), in order to challenge the management, instruct employees and to consistently evaluate suppliers.

Furthermore, these principles are included into individual joint business plans with members and suppliers, in order to implement them on operational level in each country. Within the Customer Sustainability Program (cf. criterion 10), the pursuit of the networks' sustainability goals is also integrated into the customer relationships.

## 8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).



The achievement of sustainability goals by managers or employees, except our global corporate account managers (GCAM), is not yet systematically evaluated, rewarded or promoted by incentive or remuneration systems. In line with our strategy, the commission agreements with our GCAM already include an incentive bonus for the successful implementation of sustainable concepts at customers.

Anyway, since sustainability is a core part of the overall corporate strategy of INPACS, it constitutes a guiding principle to every member and employee. During the INPACS Annual Conference 2019 in Naples (Italy), the commitment and performance of the INPACS members according to the strategic pillar of sustainability has been officially awarded for the first time, in order to enable healthy competition and best practice sharing within the Network.

## Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

**a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

**i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;

**ii.** Sign-on bonuses or recruitment incentive payments;

**iii.** Termination payments;

**iv.** Clawbacks;

**v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

**b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

INPACS offers to all its employees - including the general management - a comprehensive and competitive remuneration which consists of salary above minimum wage, retirement pension and, if applicable, additional contributions in order to achieve a fair, reliable and competitive compensation.

The basis of the salary and, if applicable, variables is based on the criteria of performance, complexity of tasks, responsibility, importance of the function for the company as well as qualification and experience of the employee, regardless of gender.

This is mentioned accordingly in our internal Personnel Policy at head office.

Further details of the remuneration policy are not systematically gathered.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

**a.** Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

Renouncement on reporting for headquarters due to confidentiality.  
No central data collection of members' remuneration policies installed.

## 9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

When INPACS was founded, the most relevant stakeholders, namely the international customers and suppliers as well as the network members were clearly defined as our target stakeholders with respect to our business model. Further methods for systematically identifying stakeholders have not been applied.

The target stakeholders were authoritative for structuring the central organization, the INPACS head office. In consequence, the procurement, sales and business development departments have been established as the key service departments of the organization.

The original relationship to our **suppliers** primarily focused on building up a wide-ranging product portfolio securing fair prices and security of supply, globally. Today, we are exchanging sustainability information via [EcoVadis](#) and thereby foster transparency within the wholesale market. By regularly organizing interdisciplinary meetings with our suppliers, we additionally pave the way for common sustainability standards and develop closed-loop concepts for our customers.

The **members**, who are supplying the international customers locally on site,

represent the heart of the global INPACS network. Especially the business development team is in close cooperation with the members working towards the creation of common global quality standards. Furthermore, by the communication and cooperation within the shareholder committee, group-wide expert steering groups, special strategic working committees and the yearly annual conference, the global implementation of INPACS' strategic pillars is accelerated.

For the strategic pillar of sustainability a Strategic Working Committee Sustainability was established in order to derive strategic goals and measures for this area. Members of this committee are the Chairman of the Board and the CEO of INPACS, as well as owners and top managers of INPACS members from seven countries (cf. criterion 5).

As INPACS is a sales driven organisation there is a proactive dialogue taking place with our **International Customers** via regular personal contacts, trade fairs, customer conventions as well as associations, memberships and cooperations, such as [WFBSC](#) (World Federation of Building Service Contractors), [ISSA](#) (International Sanitary Supply Association) and [EcoVadis](#). The strategic course on sustainability shapes the dialogue with the customers more and more. The customer consultancy has now been supplemented by recommendations on product substitutions for more ecological alternatives, order bundling for more greenhouse gas-efficient delivery and waste management in the sense of promoting circular economy.

Furthermore, central to INPACS' sustainability strategy is to build partnerships that support our engagement for the SDGs (SDG 17). To effectively pursue this goal, we have started a dialogue with **Actors and Experts** in our target markets, for eg. with waste management companies, in order to develop effective sustainability concepts for our customers. This also includes our engagement within the [UN Global Compact](#), in which course we have gained a new forum for dialogue with other businesses and sustainability experts.

## Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a. Key topics and concerns that have been raised through stakeholder engagement, including:
  - i. how the organization has responded to those key topics and concerns, including through its reporting;
  - ii. the stakeholder groups that raised each of the key topics and concerns.

In the last years, there has been a steady increase in the requirements for commitment and traceable supply chains with respect to CSR practices from our customers as part of the personal dialogue, international tenders or their Supplier Codes of Conduct. This is a result of the increasing consumer pressure in the market towards sustainability, societal pressure due to movements like Fridays for Future and substantial corporate risks on account of global warming. At the same time, there is a considerable uncertainty due to a vast labyrinth of product certifications, misleading media information and greenwashing.

Starting as a reaction to these customer concerns, we have created the needed transparency regarding the CSR performance within the network by conducting member as well as head office CSR assessments in cooperation with EcoVadis. The *Customer Sustainability Program* (cf. criterion 10) and the *Sustainability School* (cf. criterion 12) aim to provide reliable guidance for our customers' sustainable purchase decisions. The supplier risk analysis (cf. criterion 17) is a relevant factor for ensuring sustainable supply chains.

In this course, our suppliers, too, face the market transition towards sustainability and digitalization. They are central to creating transparency for our customers by providing the relevant product data. Additionally, we cooperatively develop approaches for the implementation of circular solutions at our customers' site, and they are taking a crucial role in enabling the *Customer Sustainability Program* by providing innovative sustainable solutions.

To strengthen the INPACS members to this regard, we have implemented the group-wide sustainability strategy and programme (cf. criterion 1). The digital transformation processes, the sustainability school and the worldwide know-how exchange aim to enable every member to benefit on local, national and international level.

## 10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

Within the global INPACS network, product, process or business

model innovations are continuously driven by systematic knowledge transfer coordinated by the central business development team. Regular surveys and analyses enable a group-wide sharing and upscaling of innovative local business practices.

Furthermore, as key player and multiplier within global supply chains, our greatest levers for sustainable development are the design of our product range and the consulting of our customers along their value chain. Here is also our innovation focus:

Due to the intense exchange with experts from the waste disposal industry, we have learned to include end-of-life consideration in our decision-making and service portfolio. Therefore, in order to reduce waste at our customers' sites and to promote circular economy, we analyse our product portfolio accordingly and question or test products and materials with regard to their recyclability or biodegradability. On this basis, we replace conventional products with innovative sustainable alternatives where appropriate. Furthermore, we make customers aware of innovative sustainable waste concepts so that they can achieve a higher recycling rate through consistent waste separation and usage of recyclable products.

Another important topic is the increasing number of small and repeat customer orders our members are struggling with, causing a great increase of climate-damaging greenhouse gas emissions, which many customers are not even aware of. For this reason, an interdisciplinary team was established, that developed a business intelligence solution within few months enabling us now to digitally provide our customers with their order structure and the associated CO<sub>2</sub> emissions. The innovative approach of simulating how bundled orders lead to reduced transport emissions facilitates the cooperative reduction of climate impact on a global scale.

The development team took this tool as kick-off for developing more innovative instruments that further accelerate sustainable consumption in terms of SDG 12 (cf. criterion 12) through data visualisation such as

- customers' product consumption/ procurement portfolio on the basis of sustainability attributes,
- usage of electronic ordering and invoicing in order to avoid office paper usage and
- amount of waste per waste category and quotation of recycling.

Building on this, we can work with our customers on procurement optimisation in order to achieve a positive environmental effect.

Furthermore, many of our international customers are currently undergoing a digital transformation process and expect support and impulses from INPACS. For this, INPACS is proactively investing in its business

transformation from being a hub of products to also become a hub of data which is of high value for its customers' operations as well as for its suppliers' product development.

## Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.

(Note: the indicator should also be reported when reporting to GRI SRS)

Not applicable, because no asset management operations on INPACS head office' own behalf.

## Criteria 11–20: Sustainability Aspects

### Criteria 11–13 concerning ENVIRONMENTAL MATTERS

#### 11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

The analysis of the natural resource consumption is part of the Environmental Management System certified according to [ISO 14001](#). In the reporting period 2019, INPACS' environmental performance indicator system has been revised and a greenhouse gas report following the GHG Protocol Corporate Accounting and Reporting Standard has been created for the first time (cf. criterion 13 Climate-Relevant Emissions).

As the INPACS head office is representing the service and coordination centre of the global distribution network, it is operating a pure office space of 414 m<sup>2</sup> used by 20 in-house employees as well as additionally infrequently used by five field employees. Therefore, the direct consumption of natural resources is relatively low. The natural resources INPACS primarily uses rank according to their relevance as follows:

1. The consumption of **Fuel (Diesel and Petrol)** for field sales activities and employee mobility constitutes the biggest lot of used resources within the INPACS head office organisation. In this course, also the number of trips by aircraft and train are monitored and represent indicators for fuel as well as energy consumption. However, these are included in the GHG Protocol calculations by the quantity of trips (cf. KPI GRI SRS-302-1 and KPI GRI SRS-302-4).
2. The usage of **Electricity and Heat** for the execution of business activities (IT processes) and building use (lighting, air conditioning, kitchenware) corresponds to modern energy-efficient office buildings (cf. KPI GRI SRS-302-1 and KPI GRI SRS-302-4).
3. We use only small amounts of recycled office **Paper** due to the fact that mainly electronic mediums (email, Intranet and PDF) are used for correspondence and invoicing (cf. KPI GRI SRS-301-1).

4. The office **Water** consumption corresponds to the operation of staff bathroom and kitchen facilities (cf. KPI GRI SRS-303-3).
5. There is a negligible amount of exclusively non-hazardous **Waste** generated by the office operation (cf. KPI GRI SRS-306-2).

As value creation centre for its stakeholders, INPACS' most material impact regarding the usage of natural resources consists of demanding environmental standards as well as of continuously promoting best practices with regard to resource-efficient processes and technologies within the global network. Additionally, by the pursuit of SDG 12 "Create Sustainable Value Chains" as well as SDG 13 "Significantly Reduce Greenhouse Gas Emissions", the newly adopted group-wide sustainability strategy calls on all members to strategically prioritize the efficient use of natural resources.

In 2019, EcoVadis has attested INPACS again an advanced environmental [performance](#), performing an improvement by 10 points compared to 2017. [lassified as a non-material environmental aspect at INPACS head office and is included in the landlords' waste management.](#)

## 12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

As the general basis, the [Company Policy](#) requires ecological responsibility expressing INPACS' commitment "*to minimising its environmental footprint*".

On INPACS head office level, this reduction target is managed according to the [ISO 14001](#) standard requirements and controlled following the GHG Protocol Corporate Accounting and Reporting Standard. The here considered resources can be impacted directly by INPACS, but at the same time have a relatively insignificant leverage power regarding the increase in resource efficiency, due to the small office operation.

Therefore, INPACS has set a strategic focus on a rather indirect, but much more impactful leverage point: its market role. To effectively use its global sphere of influence to develop and promote resource-saving business models, the following goals have been set (cf. criterion 3 and 7): *In order to save resources and emissions, we aim to make a contribution to the reduction of waste generation – and our greatest area of impact is our customer. Therefore,*



*we extended our view on the customers' value chain to the crucial stage of waste disposal.*

Here, the relevant strategic measures are:

1. Create a Sustainable Program for our Customers: We develop a Sustainability Analysis along the customers' value chain. The sustainability program is scheduling an implementation of version 1.0 by 2020, whereby the first pilot already enables the customer consultancy regarding the

- customers' product consumption/ procurement portfolio on the basis of sustainability attributes,
- usage of electronic ordering and invoicing,
- CO<sub>2</sub> emissions per delivery as well as
- Waste amount per waste category (cf. criterion 10).

2. Develop a Sustainable Range: In order to better influence sustainable consumption and production, we enhance our sustainable range with appropriate concepts and service. The following milestones have been reached in the reporting period 2019 as a basic requirement for further effective measures:

- Cooperation initiation with waste management company in order to raise awareness for circularity within network, conduct reality-testing of biodegradable products and develop disposal concepts for our customers
- Development of an INPACS Packaging Guideline as well as a catalogue of relevant product criteria to enable a harmonized and targeted sustainable procurement as well as customer consultation

3. Initiate a Sustainability School: To take the journey together with our members, employees, customers and suppliers, internal and external knowledge building is a basic requirement and shall be facilitated through a web-based interactive Sustainability Knowledge Platform. An associated pilot project is planned for 2020.

The core of this new approach is the **cooperative connection of all stakeholders** and **creation of transparency on all levels** along global wholesale value chains – minimizing the material risks of high resource intensity and high transport CO<sub>2</sub> emissions on account of our globally traded product range.

- customers' product consumption/ procurement portfolio on the basis of sustainability attributes,
- usage of electronic ordering and invoicing,
- CO<sub>2</sub> emissions per delivery as well as
- Waste amount per waste category

## Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

**a.** Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

In the reporting period 2019, 15.000 sheets of paper (DIN A4, 100% recycled) have been used, 10.000 sheets less than in 2017.

Due to the mere office operation of the INPACS head office, no considerable amount of cardboard or office material has been used.

Key Performance Indicator GRI SRS-302-1: Energy consumption  
The reporting organization shall report the following information:

**a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

**b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

**c.** In joules, watt-hours or multiples, the total:

**i.** electricity consumption

**ii.** heating consumption

**iii.** cooling consumption

**iv.** steam consumption

**d.** In joules, watt-hours or multiples, the total:

**i.** electricity sold

**ii.** heating sold

**iii.** cooling sold

**iv.** steam sold

**e.** Total energy consumption within the organization, in joules or multiples.

**f.** Standards, methodologies, assumptions, and/or calculation tools used.

**g.** Source of the conversion factors used.

**Total energy consumption:**

2019: 136.225 kWh (-32%)

2017: 200.648 kWh

**Total fuel consumption from non-renewable sources:**

2019: 90.765 kWh = 9.113 liters (+3%)

2017: 87.887 kWh = 8.824 liters

(thermal value of 9.96 kWh/liter according to the German Federal Office of Economics and Export Control)

**Energy consumption for electricity (German electricity mix):**

2019: 11.754 kWh (-69%)

2017: 37.940 kWh

**Energy consumption for heating:**

2019: 33.706 kWh (-55%)  
2017: 74.822 kWh

The presented data is based on the regular account statements submitted by the respective service provider and was gathered within the creation of the greenhouse gas report.

The slight increase in fuel consumption is connected with the expansion of the international sales activities and the recruitment of two new key account managers.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d. Standards, methodologies, assumptions, and/or calculation tools used.

Resource	Development in Relation to Previous Reporting Period 2017
Electricity	- 69,01 %
Heating	- 54,95 %

The drastic reduction of the electricity and heating consumption by more than a half is mainly due to the move to a new office building, which was constructed in a particularly energy-efficient manner.  
is mainly due to the move to a new building.

Key Performance Indicator GRI SRS-303-3: Water withdrawal  
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water.
  
- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
  
- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
  - i.** Freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids);
  - ii.** Other water ( $> 1,000$  mg/L Total Dissolved Solids).
  
- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Water consumption:  
2019: 100m<sup>3</sup> (-16%)  
2017: 119m<sup>3</sup>

With 0.33 m<sup>3</sup> per employee, water consumption is not considered a significant environmental impact factor as it corresponds to the operation of staff bathroom and kitchen facilities.

All water is provided by regional water utilities.

The reduction of the water consumption is due to the move to a new office building with a more precise data calculation.

Key Performance Indicator GRI SRS-306-3: Waste generated  
The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.

INPACS' exclusively non-hazardous waste is mainly divided into small amounts of office paper and kitchen waste, rarely does it contain electronic scrap, all collected in separate containers.

Waste is classified as a non-material environmental aspect at INPACS head office and is included in the landlords' waste management. No separate monitoring at INPACS head office.

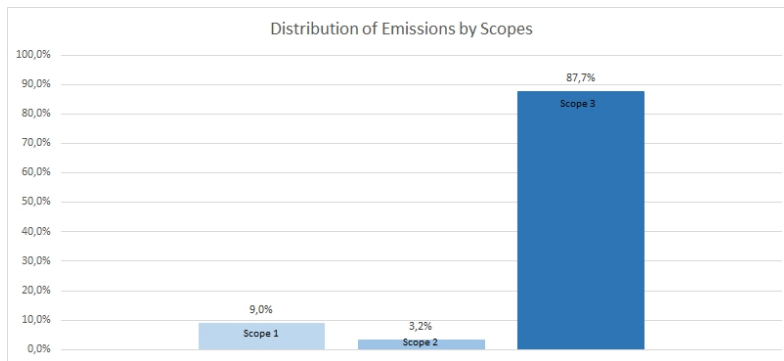
## 13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

In the reporting period 2019, INPACS' environmental performance indicator system has been revised and a greenhouse gas (GHG) report following the GHG Protocol Corporate Accounting and Reporting Standard has been created for the first time.

In this course, the INPACS head office can report a total of 176 tons of CO<sub>2</sub> caused. The GHG emissions caused directly (Scope 1 + 2) are accounted for only 12%, mainly influenced by the fuel consumption (5,5%) and also by heating energy (3,5 %) and the consumption of electricity (3%).

With the preparation of the GHG balance, INPACS has been able for the first time to also report on the indirectly caused emissions (Scope 3). Scope 3 currently accounts for as much as 88% of the total balance, almost entirely due to the position of business trips (86%). The data contained is not complete yet, information regarding e.g. the travel routes of the employees was not available in 2019.



Distribution of Emissions by Scopes according to GHG Report

Since the travel activities of the international key account managers are essential for realizing INPACS' business model, a substantial reduction of the related absolute emissions will not be feasible. But it is constantly promoted to use digital communication channels where appropriate and to pool regional meetings in an efficient way - the rather minor increase of the number of flights from 447 in 2017 to 476 in 2019 and the concurrent increase of train trips from 81 in 2018 to 117 in 2019 are currently confirming the validity of this approach.

INPACS has decided against the concept of financial CO<sub>2</sub>-compensation and against the usage of the claim "climate neutral company". Instead, independently of our absolute emissions, we are planning to support a non-governmental organisation, which is dedicated to international reforestation. By this, we are setting the focus on the reduction of our greenhouse gas emissions as well as our related performance and create the transparency needed (cf. criterion 18).

The much more impactful leverage point for reducing climate-relevant emissions lays on group level, which is why the newly adopted group-wide sustainability strategy calls on all members to "*Significantly Reduce Greenhouse Gas Emissions on Local, National and International Level*". Here, the concrete measures are the following:

**Elaboration of GHG Reports:** To identify the effective points of leverage, all members shall (first) create transparency on their climate impact by reporting on their GHG emissions in alignment to the GHG protocol corporate standard. INPACS will facilitate appropriate tools to members and monitor the progress.

**Define an Ambitious Reduction Action Plan:** By analysing their GHG report, INPACS members shall identify the most relevant areas of improvement, set ambitious reduction targets and schedule appropriate actions.

Once a sufficient proportion of our members has implemented these measures, the groundwork for an international climate management with harmonised

targets and monitoring processes is done.

## Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub> or all.
- c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

2019: 15,2 tons of CO<sub>2</sub> (fuel)

In the reporting period 2019, INPACS' environmental performance indicator system has been revised and a greenhouse gas (GHG) report following the GHG Protocol Corporate Accounting and Reporting Standard has been created for the first time, which is why the reporting year is representing the base year.

The following six greenhouses were included in the calculation according to the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrogen-containing fluorocarbons (HFC), perfluorinated hydrocarbons (KFW) and sulfur hexafluoride (SF<sub>6</sub>). Nitrogen trifluoride (NO<sub>3</sub>) has also been



classified as a greenhouse gas since 2015 due to its climate-damaging effects.

according to the Kyoto Protocol

Key Performance Indicator GRI SRS-305-2: Energy indirect  
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- c.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

2019: 5,9 tons of CO<sub>2</sub> (electricity and heating)

(Details see Scope 1 in KPI GRI SRS-305-1)

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

**a.** Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**e.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**f.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

2019: 154,2 tons of CO<sub>2</sub>

The indirect emissions by third parties amount to 154,2 tons of CO<sub>2e</sub> in 2019, almost entirely due to the position of business trips. However, the data contained is not complete and must be supplemented with information regarding the upstream supply chain and the travel routes of the employees. (Details see Scope 1 in KPI GRI SRS-305-1)

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

Due to the revision of the environmental indicator system in the reporting period 2019 and the changed methodology for the emissions calculation, no reliable statements can be made about the reduction of GHG emissions. A statement in this regard will only be possible in the next reporting year with 2019 as the base year.

However, the increasing energy efficiency and the growing number of business trips by train instead of by plane already indicate awareness and an adequate development for the reduction of GHG emissions (cf. KPI GRI SRS-301-1 and criterion 13).

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## Criteria 14–20 concerning SOCIETY

### Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

#### 14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

In 2019, the INPACS head office has joined the UN Global Compact and thereby [officially committed](#) to making the Ten Principles publicly part of its business operations – this includes in particular that INPACS upholds the freedom of association and the effective recognition of the right to collective bargaining, eliminates all forms of forced, compulsory and child labour and works against the discrimination in respect of employment and occupation.

As the [formal basis for this commitment](#), the INPACS Company Policy, the Code of Ethics and the Supplier Code of Conduct since many years stipulate the adherence to fair labour standards within the network according to the conventions of the International Labour Organisation (ILO) as well as to the Universal Declaration of Human Rights. Above that, each member is responsible for fair labour standards and compliance with labour law according to local conditions. INPACS is in this course not engaging for the implementation of German standards abroad, but for the creation of an international level playing field for sustainable management practices according to the above mentioned global regulation.

Furthermore, there is an intense employee involvement in the sustainability management as the different operational departments lead the respective projects with members, customers and suppliers directly - enabling a sustainability management implemented and practiced by all departments and employees. Accordingly, EcoVadis has attested INPACS again an advanced [performance](#) regarding labour and human rights practices.

On group level, the newly adopted group-wide sustainability strategy (cf. criterion 1) calls on all members to strategically prioritize the „Protection of

*Labour Rights and Safe and Secure Working Environments within our Operations and along the Supply Chain*". As INPACS is uniting family-owned wholesalers worldwide, common measures affect operations in over 50 countries with over 8.000 employees. Also, INPACS takes on a great responsibility when making agreements with large international suppliers and manufacturers, worldwide. Therefore, the strategic aim is to tackle risks that derive from the responsibility for this international workforce as well as the increased risk of human and labour rights violations along the complex wholesale supply chains. The adopted measures target transparency and the identification of need for action, and include the consistent supervision of members' and suppliers' compliance with our [Ethical Codes](#). This is already put into action by an obligatory sustainability evaluation using EcoVadis.

In 2019, the average EcoVadis Theme Score "Labour and Human Rights" of the evaluated INPACS members improved from 54 to 58 points compared to 2017/18.

In case of any uncertainty regarding conformity with the Ethical Codes, a personal inspection is conducted.

## 15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

The INPACS [Code of Ethics](#) since many years stipulates equal opportunities' principles. They are valid for the head office as well as for INPACS members, and therefore represent guiding principles to all employees within the network. These obligations also apply to INPACS suppliers, which are expected to acknowledge in writing and to adhere to the INPACS [Supplier Code of Conduct](#) including the equal opportunities' specifications stated.

Creating equal opportunities at head office level means in particular, that where possible, we offer our employees flexible working hours, home office solutions and part-time jobs. Also, INPACS offers its employees a fair remuneration above the statutory minimum wage, including vacation and Christmas bonuses, capital-accumulation benefits and contributions to company pension schemes. Furthermore, all employees benefit from regular occupational health checks. Occupational health and safety is part of the integrated management system which corresponds to OHSAS 18001 and is regularly internally and externally audited.

The newly adopted group-wide sustainability strategy has set a strategic focus on the promotion of Equality and Diversity:

Gender Balance is a fundamental condition for healthy working environments and successful business (SDG 5). Therefore, we promote equal opportunities for all genders in leadership at all levels of decision-making. In order to accelerate impact we will create transparency and a platform for best practice sharing within the members. In 2019, the following milestones have been reached:

- Gender Balance Survey: We investigated the group-wide gender balance within leadership positions on the basis of a survey, whereby the data of 27 members revealed a female management to male management ratio of 38/62.
- Interviews: To learn about contributing market conditions or management practices, interviews with the best performers of the Gender Balance Survey have been conducted.
- Next step: Realization of best practice member communication regarding the promotion of female leadership, for eg. by the conduction of specific workshops or the development of practical guidelines.

As a worldwide business network, Diversity is part of our DNA. All employees irrespective of sex, skin colour, origin, social background, disability, sexual orientation, political or religious beliefs as well as gender or age shall feel included as well as respectfully treated (SDG 10). To identify need for action, transparency of our employees' perception concerning inclusion and respectful working climates is crucial. Therefore, a global employee survey will be conducted on a regular basis. The corresponding project start is planned for 2021.

This strategic approach reflects our aim to create transparency and awareness before discrimination cases are being reported.

## 16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

For the INPACS network and central organisation, securing equal opportunities and non-discrimination on all levels for all employees is part of our DNA (cf. criterion 15). Since many years, corresponding formal specifications are part of our employee, member and supplier relationships (cf. INPACS [Company Policy, Code of Ethics and Supplier Code of Conduct](#)). The strategic goals (cf.

criterion 3) include in particular:

- promotion of equal opportunities for all genders in leadership
- all employees shall feel included and respectfully treated
- protect labour rights and safe and secure working environments within our operations

As stipulated by the quality management system, new employees in general receive an introduction training regarding the above mentioned codes as well as a health and safety and anti-corruption briefing. The initial training also includes an introductory presentation by each department of the head office as well as visits to selected INPACS members on national and local level.

Every year, the employees are asked to choose training modules according to their individual qualification needs from a specific training catalogue. Also, all employees benefit from regular occupational health checks based on their age. When necessary, the organisation supports changes to job content, ergonomics and work equipment etc.

The results of the international *Gender Balance Survey 2019* outlined the need for a systematic promotion of female leadership within the INPACS network (cf. criterion 15). To identify feasible and effective management approaches, a business development manager of the INPACS head office has participated in the exhibition "[her career](#)", covering many aspects of a female and familial career planning. Also, in order to learn about contributing market conditions or management practices, interviews with the best performers of the Gender Balance Survey have been conducted. The next step will be to communicate best practices within the network, for eg. by the conduction of specific workshops or the development of practical guidelines.

In the course of INPACS proactive investment in its digital business transformation, flexible and mobile working is enabled for all employees of the head office by providing state-of-the-art laptops, cell phones as well as digital communication and project management tools. A corresponding data security training is regularly conducted by the data protection officer.

To promote an open culture, that enables every employee of the head office to walk new corporate paths due to digitalization and new work models, the INPACS executive management initiated a comprehensive leadership coaching for the management employees, in order to revise INPACS' practiced corporate culture and communication in a participative way.

A systematic qualifications' risk analysis in terms of this criterion 16 has not taken place. Anyway, the results of the employee satisfaction survey conducted at head office in 2020 are indicative for potential improvement.

## Key Performance Indicators to criteria 14 to 16



Key Performance Indicator GRI SRS-403-9: Work-related injuries  
The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.**

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.**

279 lost days leading to an illness rate of 3.3 % (-0.2 % compared to 2017).

No injuries at INPACS head office, no work-related fatalities.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

**a.** A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

**b.** Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

100 percent of the workforce is represented in occupational safety committees (ASAs) - by the occupational safety specialist and the safety officer.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

**a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:

**i.** gender;

**ii.** employee category.

Average hours of training per employee in 2019: 20,1 (+0,1 hours compared to 2017).

This includes professional education and training hours per employee as well as mandatory regular health and safety instructions and data protection training.

a part from mandatory regular health and safety instructions, employees are supported with individual training based on their job requirements and existing qualifications (e.g. time or personnel management training).

**In total, this leads to an average number of over 20 hours of training per employee per year.**

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

**a.** Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

**b.** Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Composition of governance bodies and employees			
	total	female	male
Employees	25	13	12
Managers	6	3	3
Fulltime	23		
Foreign background	7		
Age:			
Up to 30 years	0		
Between 31 and 55	24		
Older than 55	1		
Seniority:			
More than 10 years	6		
Up to 10 years	19		

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
  - i.** Incident reviewed by the organization;
  - ii.** Remediation plans being implemented;
  - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv.** Incident no longer subject to action.

No incidents of discrimination reported in 2019.

## Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

### 17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

In 2019, the INPACS head office has joined the UN Global Compact and thereby [officially committed](#) to making the Ten Principles publicly part of its business operations (cf. criterion 14).

As the [formal basis for this commitment](#), the INPACS Company Policy, the internal Code of Ethics and the Supplier Code of Conduct since many years stipulate the adherence to labour and human rights standards according to the conventions of the International Labour Organisation (ILO) as well as to the Universal Declaration of Human Rights. By this, all employees, members and suppliers commit to respect fundamental human rights, prevent child labour and secure occupational health and safety.

At head office level, the protection of human rights is controlled as part of

the integrated management system. The risk of an infringement is systematically assessed as part of the risk assessment for the health and safety of employees, and reduced to a minimum through a variety of procedural instructions, testing processes and training measures. In 2019, EcoVadis has attested INPACS again an advanced labour and human rights [performance](#).

The protection of human rights also is part of the group-wide sustainability strategy (SDG 8). In line with our above mentioned formal commitments, our strategic goal is to protect labour rights as well as safe and secure working environments for all workers within our operations and along the supply chain. The core measure is to supervise compliance with the INPACS Ethical Codes within the network and along the supply chain:

Within the INPACS network, this is operationally implemented by the monitoring of the INPACS' members health and safety indicators as well as the labour and human rights performance using EcoVadis. The in 2019 published scorecards by INPACS members reached an average score of 56, showing an improvement by 5 points compared to 2017/18. The average „labour and human rights“ theme score in 2019 amounted to 58, showing an improvement by 4 points compared to 2017/18. As of 2021, all INPACS members will be asked to reach an EcoVadis minimum achievement of silver recognition level (cf. criterion 3), simultaneously promoting the implementation of ambitious labour and human rights standards.

INPACS has also started a sustainability risk assessment of suppliers covering social aspects using EcoVadis in 2019. This evaluation is mandatory for all suppliers, while gradually different supplier groups are approached and evaluated. The results are integrated into the overall risk assessment of the INPACS procurement department as well as into the supplier dialogue in order to promote a cooperative improvement of the sustainability performance. To enable a targeted management, more detailed risk thresholds will be defined in 2020.

In case of the identification of substantial sustainability risks, e.g. by poor evaluation results in the area of labour standards and human rights, a personal on-site audit will be carried out - both at the members' or suppliers' site.

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## Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

**a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

**b.** The definition used for ‘significant investment agreements’.

100 percent of the strategic and nominated INPACS suppliers have signed the [INPACS Supplier Code of Conduct](#) confirming by this the protection of Human Rights according to the Universal Declaration of Human Rights (Resolution 217 A (III) of 10.12.1948).

The corresponding specifications are also part of the relationships to members, as constituted in the [INPACS Company Policy and the Code of Ethics](#).

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

**a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

At the time of reporting, 25 INPACS members including the central organisation have published an EcoVadis scorecard, representing 68% of the network and scoring a total average of 52 points (bronze). Human rights and labour standards, especially with regard to the prohibition of child labour, are given particular weight in the evaluation by EcoVadis.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

**a.** Percentage of new suppliers that were screened using social criteria.

100% of the newly on-boarded suppliers were subject to social screening. One new supplier has been evaluated using the EcoVadis platform, five personal factory audits have been conducted.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

At the time of reporting, 22 suppliers, representing about 43 % of the global procurement volume of INPACS network, have published an EcoVadis scorecard. The average score of these suppliers is 56 points (silver status).

So far we have no evidence of significant actual or potential negative social impacts. A single supplier with a noticeably poor rating is already undergoing the reassessment. It can be assumed that the shortcomings are caused by the evaluation process itself, not by business conduct.

In case of the identification of substantial sustainability risks as part of poor evaluation results, a personal on-site audit will be carried out (cf. criterion 17).

## Criterion 18 concerning SOCIAL MATTERS

### 18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

INPACS strengthens family-owned and mid-sized businesses internationally by giving them access to global accounts, competitive purchase opportunities as well as best practice know-how. The central organisation in this course also

supports the members when facing economic challenges, to secure their long-term continued existence. The members' employees in turn have a secure job and this sustains the stability of the community. As families, our members feel connected to their communities, because they have been acting there for generations.

In 2019, INPACS' head office has decided against the concept of financial CO<sub>2</sub>-compensation and against the usage of the claim "climate neutral company". The support of the social compensation projects of the organisation Climate without Borders (Klima ohne Grenzen) has in this course stopped. Instead, independently of our absolute emissions, we switched to the support of a non-governmental organisation, which is dedicated to international reforestation. By this, we are not only increasing our positive impact on the climate by planting trees, but creating the transparency needed for improving the performance of our climate management.

Furthermore, the heart of the newly adopted group-wide sustainability strategy is the cooperative connection of all stakeholders and creation of transparency on all levels along global wholesale value chains. By educating our customers about the sustainability of their procurement behaviour, by demanding product alternatives with a more ecological product life cycle from our suppliers and by consequently fostering the competition among market players, we achieve a positive effect on the sustainable transformation process of the economy and thus of the society.

Also our engagement within the UN Global Compact expresses our active role within the society in terms of dialogue and cooperation with public and private stakeholders for sustainable value creation.



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## Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
- i.** Direct economic value generated: revenues;
  - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
  - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

INPACS GmbH undertakes its best efforts to maximise its members' benefits. Therefore, we share all generated benefits (direct and indirect) with our members.  
Renouncement of further reporting due to confidentiality.

## Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

### 19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

In principle, all German and European ongoing legislative processes in the fields of anti-trust, competition, trademark, environmental and employment

law are relevant to INPACS. In 2019, this mainly included the following legislative amendments:

- German Data Protection Act
- EU Directive 2019 on single-use plastics
- Trade related aspects of BREXIT
- Social security confirmation for travelling within Europe (A1)

At the time of reporting, all technical requirements and process changes were implemented and communicated ensuring compliance with the law.

INPACS records no entry in any lobby list, and is not paying contributions or donations at all to political parties or politicians since foundation of INPACS in 2004. This corresponds to the [INPACS Code of Ethics](#).

To effectively pursue its strategic goals, INPACS is involved in the following organisations:

- Membership and active participation by INPACS senior advisor in the committee of [ISSA](#) (International Sanitary Supply Association) including annual fees of 410€.
- International Participant of the [UN Global Compact](#), the world's largest initiative for sustainable corporate governance. INPACS nationally participates in the selection of the steering committee
- and thus has an indirect political influence. INPACS supports the UN Global Compact with \$ 1.250 annually.

In this course, the group-wide sustainability strategy is calling to build up partnerships that *Anticipate respectively Contribute to Regulation and Standards*.

## Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions  
The reporting organization shall report the following information:

**a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.

**b.** If applicable, how the monetary value of in-kind contributions was estimated.

0,00 € political contributions since foundation of INPACS in 2004.

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## 20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

In 2019, the INPACS head office has joined the UN Global Compact and thereby [officially committed](#) to making the Ten Principles publicly part of its business operations – this includes that INPACS works against corruption in all its forms, including extortion and bribery.

As the [formal basis for this commitment](#), the INPACS Code of Ethics since many years constitutes a guideline regarding compliance with applicable law and, in particular, regarding prevention from corruption and bribery. In addition, a *Guideline accepting and providing of grants* has been formulated for INPACS employees. Anyway, management executives bear a special responsibility for their staff.

In order to ensure compliant employee conduct, a systematic training system has been installed including, amongst other topics, corruption and bribery, health and safety and data protection.

We ensure compliance with legal requirements through our sophisticated quality and environmental management system, which is certified according to the standards [ISO 9001 and ISO 14001](#). The relevant monitoring is carried out at least annually as part of on-site audits and reviews by internal officer functions, external consultants and auditors as well as official bodies. Thereby, the risk of non-compliance can be significantly minimized. The legal department, those responsible for quality and environmental management, the security officer, data protection officer, tax consultants, the pension insurance and much more are involved in the monitoring, and usually report directly to the management.

Legislative amendments, of which we have no knowledge, are considered to be a significant risk of legal violations. Therefore, external information services that announce changes in the relevant areas are used and monitored. The above-mentioned internal officers evaluate the changes and, if necessary, formulate the necessary measures as a requirement for the respective processes.

Overall, based on the internal and external reviews and as there have been no

incidents nor significant fines or non-monetary sanctions, it can be assumed that the organisation operates legally compliant in the period under review and since foundation.

Also, EcoVadis attested INPACS again an advanced [performance](#) with respect to fair business practices, performing an improvement by 10 points compared to 2017.

## Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

At the time of reporting, 25 INPACS members have published an EcoVadis scorecard, representing 68% of the network and scoring a total average of 52 points since 2017 (bronze). Ethical practices, especially with regard to the prevention of corruption and anti-competitive practices, are part of the sustainability evaluation by EcoVadis.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

Die berichtende Organisation muss über folgende Informationen berichten:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

No incidents at INPACS head office since foundation of INPACS in 2004.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

**a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:

- i.** total monetary value of significant fines;
- ii.** total number of non-monetary sanctions;
- iii.** cases brought through dispute resolution mechanisms.

**b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.

**c.** The context against which significant fines and non-monetary sanctions were incurred.

There have not been any significant fines or non-monetary sanctions since foundation of INPACS in 2004.

# Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

\*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.