

SAFETY FOR  
**PEOPLE  
AND THE  
ENVIRONMENT**



# VTU GROUP AT A GLANCE



## 985

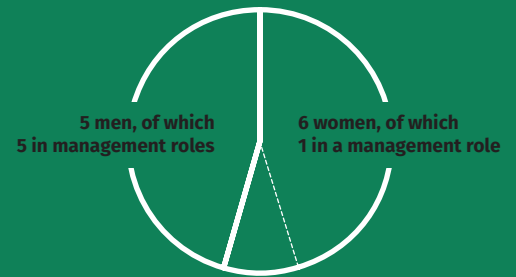
### EMPLOYEES

At the end of 2021, VTU Group had 985 employees: 341 women and 644 men.

VTU is the abbreviation for the German words *Verfahren* (process), *Technologie* (technology) and *Umwelt* (environment). The VTU Group was founded in 1990 in Graz, Austria, and focuses on planning and supplying high-tech systems for the process industry. The Group's portfolio of services ranges from conceptual design to the construction and commissioning of plants on customer sites.

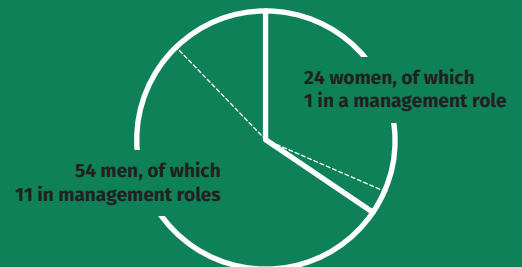
### VTU GROUP GMBH

Total 11 employees



### VTU SWITZERLAND

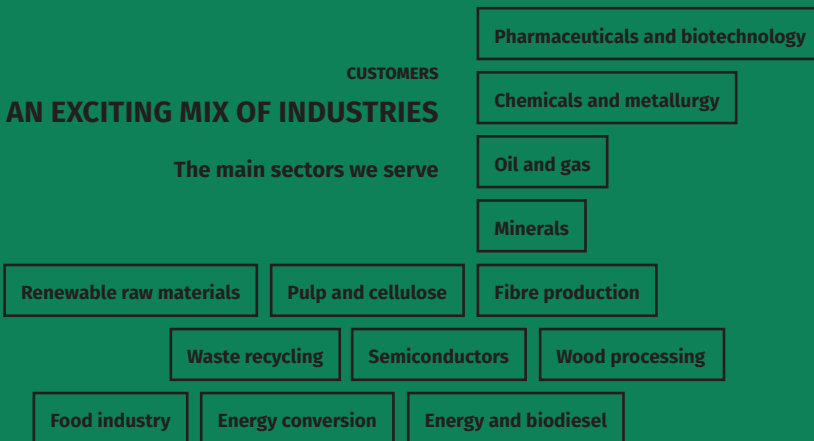
Total 78 employees



### AN EXCITING MIX OF INDUSTRIES

CUSTOMERS

The main sectors we serve





# 30

LOCATIONS IN 6 COUNTRIES  
AS AT 31 DECEMBER 2021  
HEAD OFFICE: GRAMBACH (AT)

## ABOUT THIS REPORT

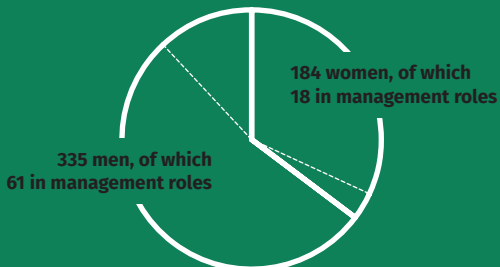
This is the second sustainability report to be published by the VTU Group (referred to throughout this report as the VTU Group or VTU for short). The VTU Group is composed of the following companies: VTU Group GmbH, VTU Engineering GmbH, VTU Engineering Deutschland GmbH, VTU Engineering Polska Sp. z o.o., VTU Engineering Schweiz AG, VTU Engineering Italia Srl, VTU Design Solutions GmbH (formerly RED Engineering GmbH), metior Industrieanlagen Planungs- und Beratungs-Gesellschaft m.b.H., ifss GmbH, VTU Services AT GmbH and VTU Services DE GmbH. The report provides information and key data relating to sustainability from the financial year starting 1 January 2021 and ending 31 December 2021. The performance indicators used in reference to the standards defined by the Global Reporting Initiative (GRI). The report was approved by the executive management without external review. VTU has been reporting regularly since 2020 on decisions, activities and impacts from economic, environmental and social perspectives.

Please contact Daniel Sandholzer, Head of Corporate EHS & Sustainability, VTU Engineering GmbH, at [sustainability@vtu.com](mailto:sustainability@vtu.com) if you have any questions or comments on sustainability matters within the VTU Group, or if you have any suggestions on how to improve our reporting.

### VTU AUSTRIA

(INCLUDES ENG AT<sup>1</sup>, SAT<sup>2</sup>, DES<sup>3</sup>, METIOR<sup>4</sup> & IFSS<sup>5</sup>)

Total 519 employees



### VTU GERMANY

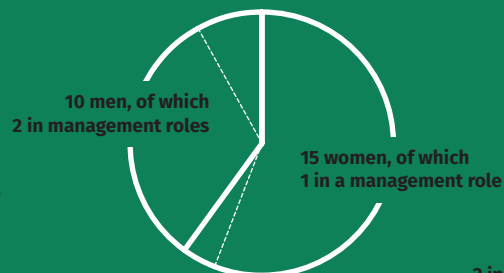
(INCLUDES ENG DE<sup>6</sup> & SDE<sup>7</sup>)

Total 258 employees



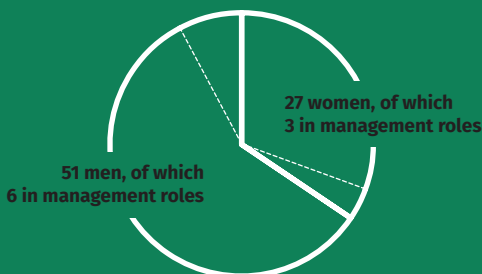
### VTU ROMANIA

Total 25 employees



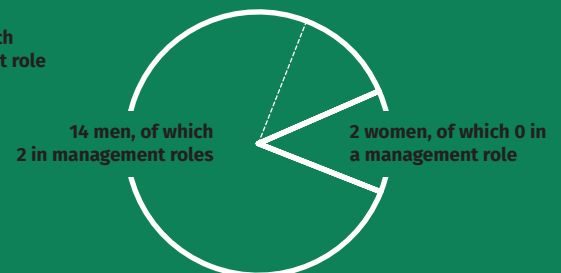
### VTU ITALY

Total 78 employees



### VTU POLAND

Total 16 employees



<sup>1</sup> VTU ENGINEERING GMBH, <sup>2</sup> VTU SERVICES AT GMBH, <sup>3</sup> VTU DESIGN SOLUTIONS GMBH, <sup>4</sup> METIOR INDUSTRIEANLAGEN PLANUNGS- UND BERATUNGS-GMBH, <sup>5</sup> IFSS GMBH, <sup>6</sup> VTU ENGINEERING DEUTSCHLAND GMBH, <sup>7</sup> VTU SERVICES DE GMBH

# “ESSENTIAL IN COMPETING TO ATTRACT THE BEST MINDS”

*Friedrich Fröschl, CEO of the VTU Group, on green levers, strong signals, new jobs and the importance of sustainability for recruitment.*



**VTU published its first sustainability report in 2020. What has changed in the company as a result?**

**Friedrich Fröschl:** We are only credible with our sustainable engineering products if we also keep a close eye on our own activities. That is why we prepared this report. This questioning attitude also changes the way we think: at VTU, for example, people now consider carefully whether a business trip is really necessary, and if so, whether it is also feasible by train. Of course, this also helps everyone, so it's a win-win situation. People ask why this or that office still has a coffee capsule machine, and so on. The exciting thing is that the sustainability issue is diffusing into many areas. Of course, we also set ourselves concrete quantitative goals. By far the biggest lever we have is through the choice of the right technologies and processes in our customer projects, but the big levers for CO<sub>2</sub> reduction in our own operations are business travel and the offices.

**VTU continues to expand. How important is sustainability in the recruitment process?**

**Friedrich Fröschl:** Technicians are highly sought-after. A credible commitment to sustainability is essential in the competition for the best minds. We are proud to be a “Great Place to Work” again. Of course, you have to work hard for that. We promote public transport tickets and can, for example, pass on tax benefits to employees when they buy a new bicycle or e-bike through an initiative called “Jobrad”, which we recently launched.

**Friedrich Fröschl:**  
“We are proud to be a  
‘Great Place to Work’ again.”

## “The worst thing would be to preach water and drink wine.”

**Friedrich Fröschl on the role model effect of management**

### How do you see the role of top management in sustainability, and where do you see the biggest challenges?

**Friedrich Fröschl:** We in management are the top-level and most important role models. That’s why I was so pleased that a colleague on the Management Board recently chose an electric car as his company car. That is a strong sign. Likewise, when three of us travel together in one car, or even take the train instead. The worst thing would be to preach water and drink wine. An enormous challenge at VTU for years has been the workload. Project business always brings fluctuating working hours, and customer demands have also increased. Major projects that used to run over two-and-a-half years now have to be finished in one-and-a-half years. We have therefore created our own project management departments to optimise the project organisation and in this way to reduce our people’s workload somewhat.

### How is VTU management involved in the development of sustainable strategies, values and goals?

**Friedrich Fröschl:** In 2020, executive management, together with young employees, defined our mission statement. In the meantime, we are also seeking inputs down to the third management level for the development of the Group’s strategy, in which sustainability is an important component. In 2021, we appointed Daniel Sandholzer as Head of Corporate EHS [Environment, Health and Safety] and Sustainability, and Daniela Bierbaumer as Sustainability Specialist. The two of them have the task of defining concrete quantitative and qualitative sustainability goals, for example for CO<sub>2</sub>

reduction, which we as executive management discuss with them and approve if we consider them feasible. Of course, the topic of sustainability also plays a role in the “milestones” that all Group departments set for themselves and against which the respective management is then measured.

### You already mentioned employees. To what extent do you involve other stakeholders in corporate decisions relating to sustainability?

**Friedrich Fröschl:** A sustainability review is standard in every major VTU quotation, in which the project is examined for possible savings in energy and resources. In this context and in general, we raise the issue of sustainability with all our customers. Some of the feedback we get is very good. The common working basis with the suppliers is our Code of Conduct.

### How will climate change, scarcity of resources and the trend towards renewable energy sources affect your business environment in the future and what does that mean for VTU?

**Friedrich Fröschl:** For us, the new requirements of politicians and customers with regard to energy efficiency, closed cycles and the phase-out of coal are a huge business opportunity. Because who can fix it? We, the technicians. We want to anchor this even better with our customers. We have precisely this know-how for sustainable transformation processes, and we already have a lot of the new technologies in our toolbox. We are also looking forward to the addition of further technologies, for example in the use of hydrogen as an energy storage medium. In reporting, we now have to deal with the new EU rules as part of the Corporate Sustainability Reporting Directive (CSRD). —

#### RESPONSIBILITY

### GOOD GOVERNANCE AT VTU

Above all, the so-called “governance” aspects provide information on how serious a company is about taking responsibility. Because organisational decision-making structures and responsibilities, as well as their disclosure, provide the backbone for sustainability-oriented corporate management. At VTU, good governance means that the CEO and members of the Management Board consider themselves an integral part of the leadership coalition for sustainability in the Group and publicly support sustainability reporting. They participate in the strategic controlling and oversight of sustainability issues and their implementation in the Group. They provide resources so that knowledge and expertise is not only built within the management bodies, but capacity can also be created within the Group to meet the demands of state-of-the-art data-based sustainability management. Corporate ethics and culture, including anti-corruption and anti-bribery or payment practices, as well as internal control and risk management systems in the area of ESG (Environmental, Social, and Governance) represent an important section of the dialogue with relevant stakeholders.



Friedrich Fröschl



VTU AUSTRIA

### REDUCING THE KILOMETRES DRIVEN

In 2021, the employees of VTU Engineering Austria drove more kilometres by car than the year before. This was due to the comparatively shorter COVID lockdown times and the growth in the Group's headcount. Our endeavour was and is therefore to keep the distances driven as low as possible. We have achieved this through a set of changes.

For example, video conferences have now replaced many live meetings – not least due to the experiences during COVID. One or two days of work from home saves daily kilometres for many colleagues. Electric vehicles are replacing diesel company cars. Train travel is encouraged.

#### HYDROGEN FROM WIND POWER

I am particularly pleased that we were able to win a planning project in 2021 that produces green hydrogen from wind power. Our customer in the east of Austria wants to use the hydrogen generated to operate public buses in the region. Surpluses will be fed into a gas pipeline and in this way replace natural gas – a particularly valuable and important technology in times like these.

**“Sustainability means the future of our children.”**

Dr Robert Wutti,  
Managing Director,  
VTU Austria



VTU ITALY

### NEW TOOL FOR MORE SUSTAINABLE PLANNING

Although VTU has been working on the topic of sustainability since its foundation 30 years ago, there is always room for improvement. As part of our Group-wide mission statement “Creating sustainable values as best-choice partner”, we continued to look for ways to sharpen this focus in 2021.

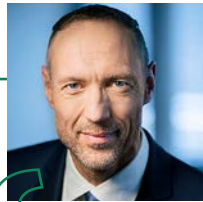
#### CARBON FOOTPRINT IN FOCUS

A special challenge for us in this context was preparing guidelines for our “Green Value Engineering”. This is a method of analysis specially developed by VTU Italy, with which all investment projects can be assessed as to their ecological footprint and new projects can be planned more sustainably.

We used this new tool for a large Italian customer in the pharmaceutical industry to screen the entire production process as early as the first planning phase – and with success: our approach convinced the customer to also entrust us with the implementation of the project.

**“Sustainability means promoting equal opportunities within the Group.”**

Rudi Wierer,  
Managing Director,  
VTU Italy



VTU GERMANY

### SUSTAINABILITY AS A DRIVING FORCE

As an engineering company, it is very important to us to incorporate material sustainability issues into our projects; after all, this is how we can achieve the greatest success for the environment. With very cost-driven customers, it is sometimes not easy to convince them of the benefits of sustainable investments, for example in energy efficiency measures or closed-loop recycling. For this reason, we have developed an audit system within VTU that demonstrates the long-term economic and ecological gains. We now want to establish this on the market.

#### LIQUID FUEL FROM CARBON DIOXIDE

In 2021, we executed some very nice projects with a strong sustainability focus. One of them concerns the implementation of a power-to-liquid process for a plant manufacturer, in which synthetic liquid fuel is to be produced from carbon dioxide.

**“Sustainability means applying the lever where you can achieve the greatest effect.”**

Wolfram Gstrein,  
Managing Director,  
VTU Germany



VTU SWITZERLAND

### RAISING CUSTOMER AWARENESS WITH WEBINARS

Both within VTU and among our customers, the issue of sustainability has become increasingly important. With the decision to approach this topic in a focused and systematic way, the challenge was to identify trained and experienced people and make them available for this task. After the focus had been defined, technical documents as well as training and marketing materials were developed. We now use webinars and specific presentations to raise awareness among our customers of the issue of sustainability.

#### REDUCING GREENHOUSE GAS EMISSIONS

A flagship project of VTU Switzerland in terms of sustainability is the new production plant for the manufacture of an intermediate product for vitamin production, which we planned and implemented for DSM Nutritional Products. A major focus was on the possibilities for reducing carbon emissions despite the high demand for process cooling and heating. The plant was completed in 2020, and the commissioning and optimisation of the processes to realise the planned reductions took place with the help of VTU engineers in 2021.

**“Sustainability means maximising all possible courses of action in order to enable future generations to enjoy a similar standard of living.”**

Mario Haupt,  
Managing Director,  
VTU Switzerland

# COMMITTED TO SUSTAINABILITY

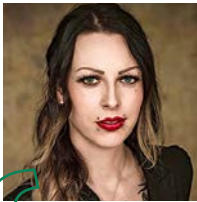
*New Code of Conduct, new whistleblowing system, new CSR position: VTU is building its foundation in social and environmental sustainability.*

Moving closer to a more sustainable future requires management to commit and the entire workforce to buy in.

## CODE OF CONDUCT AND MISSION STATEMENT

In 2021, VTU therefore launched a Code of Conduct for the areas of safety and responsibility for our colleagues and business partners, for society and our planet. The code is aligned with VTU's Mission Statement and reflects the mindset and behaviour expected of the Group. In 2021, almost 72% of employees received training on this.

PHOTO: MATTHAEUS  
ANTON SCHMID



Sustainability Specialist  
Daniela Bierbaumer



### NEW POSITION

## “SUSTAINABILITY HAS ALWAYS BEEN A CONCERN TO ME”

In 2021, the course was set for the newly created position based at VTU Engineering GmbH Austria, and at the turn of the year Daniela Bierbaumer took up her job as Sustainability Specialist. “What I particularly appreciate about my new role is that I get to be involved in developing and standardising the sustainability processes in the VTU Group right from the start and making them fit for the future,” said Bierbaumer, who previously worked as a project assistant at VTU. Bierbaumer studied biotechnical processes at the Austrian Biotech University of Applied Sciences in Tulln, followed by environmental and sustainability management at the IMC University of Applied Sciences Krems. “Sustainability has always been a concern to me. At VTU, I can perfectly combine my knowledge from both degree programmes,” the 31-year-old was pleased to say.

## VTU COMPLIANCE LINE

In 2021, VTU implemented the VTU Compliance Line, a whistleblowing system that allows the team to anonymously report any deficiencies. The spectrum ranges from corruption or other criminal conduct to bullying and sexual harassment. The violations are reported via the portal of an external system provider and reviewed by an independent lawyer who communicates anonymously with the whistleblower. If reports are substantive, VTU's Head of HR & Legal Group initiates an investigation and instigates appropriate measures.

## SUSTAINABILITY AS A MANAGEMENT RESPONSIBILITY

CSR is the responsibility of the VTU Group's executive management. Decisions on issues and sustainability goals are discussed and resolved on in the Strategy Team. It is composed of all the managing directors of VTU and its subsidiaries.

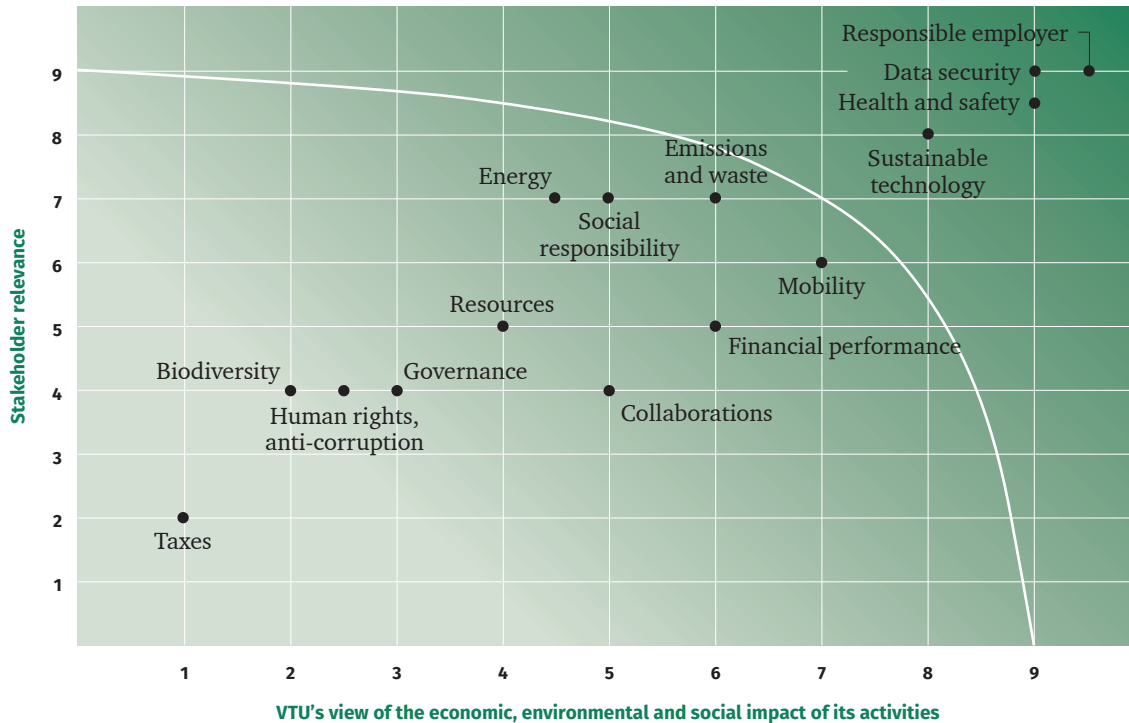
Implementation and further development throughout the organisation is the responsibility of the Head of Corporate Environment, Health and Safety & Sustainability. His task is to drive forward strategic contributions to sustainable development together with the Sustainability Specialist assigned to him (see left) and the senior persons responsible at country level. The execution of tasks and projects decided in the strategy team can thus be delegated to the country level.

Material topics in the context of sustainability are regularly reported by the Head of Corporate EHS & Sustainability in the Strategy Team and discussed with the managing directors. Once a year, goals and general status are reviewed as part of the management review, and additional or corrective measures are taken as required. Risks and possible consequences of inaction are assessed for all decisions, thus taking account of the precautionary approach to social and environmental issues. In 2021, the “Sustainability Expert Group” (see page 11) also started its work. —



MATERIALITY MATRIX 2021

COMPANY ACTIVITIES IN FOCUS



MATERIAL TOPICS AT VTU

The stakeholders of the VTU Group include all individuals or groups that are affected by or who themselves drive the decision-making process. In 2020, a systematic recording was carried out for the first time by means of a Power-Interest matrix, which is subject to an annual review – see overview on the right (status 2022). The stakeholder groups marked in dark green are considered the most relevant for VTU.

In 2020, material topics were identified by internal stakeholders and prioritised by interest and degree of influence on the VTU Group, and vice versa on the basis of the interest and influence of VTU on their key topics. In 2021, the most important topics, interests and concerns with which stakeholders had approached the VTU Group in the reporting year were again compared by means of questionnaires to the HR, Engineering, Finance, Quality, Purchasing, Health & Safety and IT departments. The most important means and channels of communication through which internal and external stakeholders entered into dialogue with VTU were direct conversation, telephone, e-mail and video calls.

The VTU Group’s economic, environmental and social impacts were then discussed internally and evaluated together with management and external experts, taking into account the requirements of the GRI Sustainability Standards. Together with the results of the stakeholder questionnaires, these results influenced the prioritisation of the topics in the materiality matrix. The white curve in the graph marks the defined limit for classifying an issue as “material”. There was no change here in 2021 compared to 2020. The inclusion of external stakeholders in the materiality assessment, originally planned for 2021, will not take place until autumn 2022 due to new GRI requirements and the associated effort to incorporate them.

ANALYSIS

KEY STAKEHOLDERS



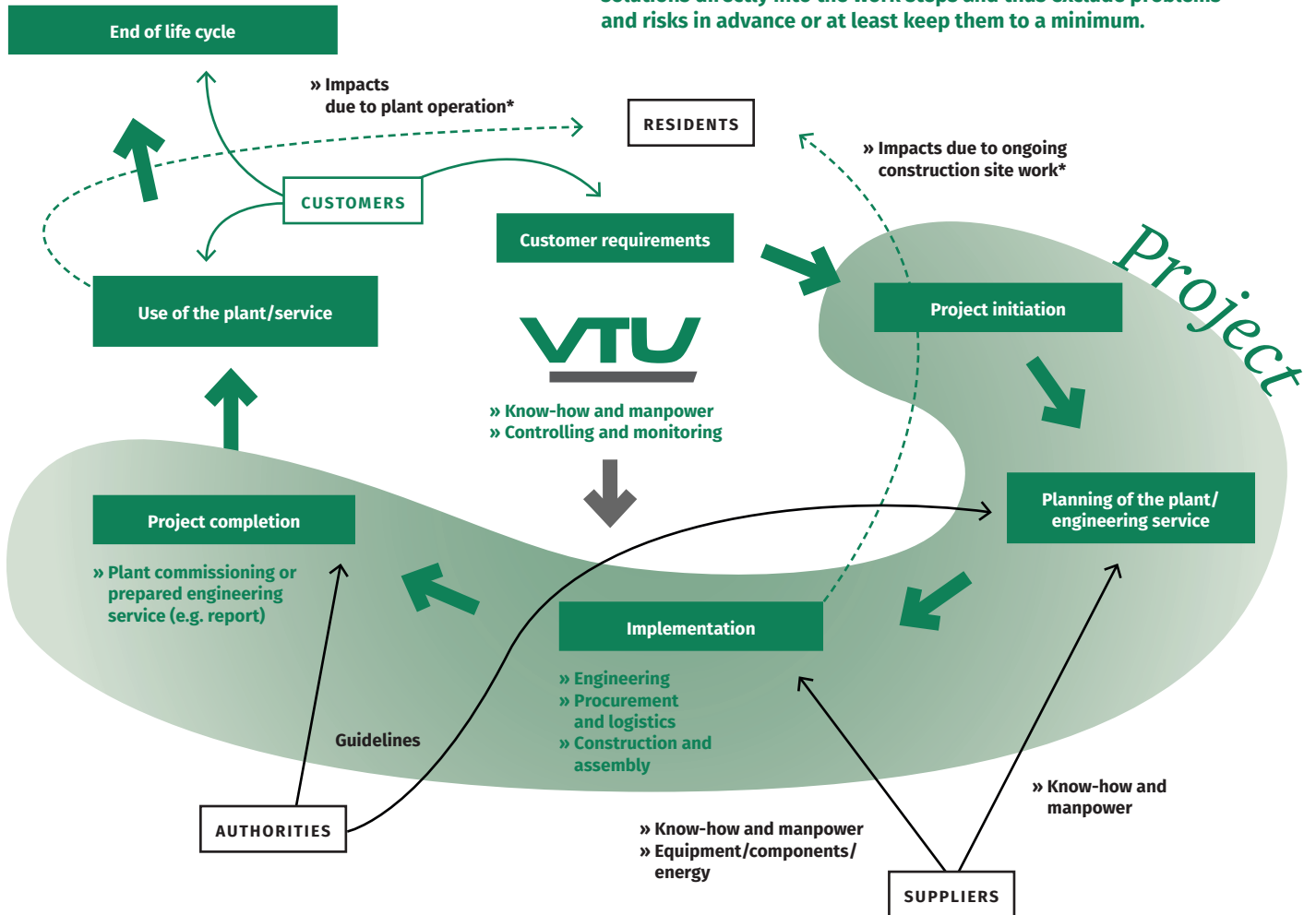
## QUALITY ASSURANCE

- » End of plant utilisation
- » Plant expansion by equipment/ raw materials/products
- » Updates to state-of-the-art technology/to reflect changes in the law

### VALUE CHAIN

## KEEPING AN EYE ON RISKS

The VTU value chain starts with the customer and also ends with the customer. In the intermediate stages, it is necessary to know the influence of and on the stakeholders – be it of a financial, safety or societal nature. This is the only way to incorporate solutions directly into the work steps and thus exclude problems and risks in advance or at least keep them to a minimum.



\* IMPACTS: TRANSPORT (EQUIPMENT TO INSTALLATION SITE, DELIVERY OF RAW MATERIALS, COLLECTION OF PRODUCTS), EMISSIONS (CONSTRUCTION ACTIVITIES, MACHINERY, VEHICLES, PROCESS, WASTE, EFFLUENTS); ENERGY AND RAW MATERIAL USE (E.G. STEEL, CHEMICALS, STEAM, ELECTRICITY); NOISE POLLUTION  
 MEASURES TAKEN: COMMUNICATION WITH RESIDENTS AND, IF NECESSARY, COMPENSATION (E.G. WHERE A HOUSE HAS BEEN DIRTYED BY CONSTRUCTION SITE WORK  
 > VOUCHER DISTRIBUTION FOR FACADE CLEANING)

### SUPPLIERS

#### PARTNER COMPANIES IN FOCUS

VTU cooperates with stakeholders all along the value chain. Numerous suppliers are important for the implementation of projects, because they ensure the supply of materials, components, etc. They are

categorised in accordance with ISO 9001 requirements and evaluated before the contract is awarded as well as after the contract is completed with regard to different categories, including occupational health

and safety compliance risks. In accordance with its Code of Conduct, VTU expects suppliers and partners to adhere to the same ethical standards as it does in the conduct of its own business. Any kind of violation

has consequences (from a warning to termination of the contract) that depend on the severity of the offence.



# FOR THE SAKE OF THE ENVIRONMENT

## SUSTAINABLE PRODUCTION ASSESSMENT

### SMART SUSTAINABILITY CALCULATOR

The topic of sustainability covers a broad range of aspects and is often difficult to grasp. This does not make it easy to take decisions when implementing new projects or changing older ones. In general, companies want to know whether there is improvement potential in their sustainability activities and, if so, where they can expect the greatest ecological and financial benefits through process optimisation.

To support customers in this decision-making process, VTU has developed a sustainable production assessment process. This is a digital assessment system that makes it possible to evaluate how many tonnes of CO<sub>2</sub> and resources a certain measure saves.

To do this, VTU first identifies the potentials and then defines the framework for a detailed assessment. In the next step, the quantities of raw materials, intermediate products, emissions and waste produced are examined, an energy footprint and life cycle assessments are drawn up, and all this information is used to calculate the potential savings. With the help of a feasibility analysis, the technical, economic, environmental and organisational aspects of the improvements are then evaluated. Following this, VTU draws up an action plan.

Normally, the sustainable production assessment is used to sustainably optimise existing plants. However, it can also be applied in combination with other VTU methods when planning new facilities.



## AWARDED

### TOP SPOT IN ECOVADIS

The CSR platform EcoVadis is the world's largest provider of sustainability assessments for companies. VTU has been listed as a supplier with EcoVadis since 2016. Both registered companies – VTU Engineering Deutschland GmbH and VTU Engineering GmbH (Group) – again achieved Silver status in the last rating in mid-2021, the same as in the previous years. The tools made available by the platform and the independent assessment carried out help VTU to further improve its performance in the area of sustainability. In addition, EcoVadis gives companies the possibility to share their scorecard with their business partners. This provides additional transparency of CSR practices.

## SUSTAINABILITY EXPERT GROUP

### SUSTAINABLE TEAMWORK

In order to promote climate action and additional sustainability activities, the former "Energy Efficiency Expert Group" was expanded in 2021 to become the "Sustainability Expert Group". This group has already compiled relevant information, training materials, document templates for implementation and application guides on central topics such as green engineering and the sustainable use of hydrogen, and made them available to the entire VTU team. In addition, the expert group has developed, among other things, the sustainable production assessment methodology (see the article on the left). The group now consists of ten members from Switzerland, Italy, Austria, Germany and Poland – from process engineers to department heads. Managing Director Mario Haupt acts as mentor and a link to top management. Regular virtual meetings are planned every one-and-a-half to two months.

# GREEN ENGINEERING MAKES GREEN FACILITIES

*With their extensive process engineering know-how, VTU engineers help their customers to build the most environmentally friendly, cost-effective and safe industrial plants possible.*

It is much more than a buzzword in the field of sustainability: at VTU, “green engineering” is a comprehensive approach that assesses the impact on the environment, safety and sustainability of every project – regardless of its size and industry – and aims to increase value from both an economic and an environmental perspective. The result: more sustainably designed facilities with a transparent environmental footprint.

“Green engineering considers the entire life cycle, from the planning and operation of a plant to recycling and disposal,” underlined Max Wassmer, project manager at VTU Switzerland and Group leader of the Sustainability Expert Group (see page 11): “The earlier we are involved, the higher the potential for reducing negative environmental impacts, usually coupled with financial savings.” Be it in wastewater treatment or solvent recovery, VTU builds here on many years of experience in resource and environmentally friendly process engineering and is constantly developing its knowledge – also in cooperation with research institutions such as the Graz University of Technology.

## ASKING THE RIGHT QUESTIONS

The engineers use various engineering tools when planning the industrial plants. Wassmer calls them “our toolbox”. These include material flow and energy flow analyses as well as process simulations. This enables them to ensure right from the development phase that as little energy and as few raw materials as possible are

consumed, minimal waste and pollutants are produced and, in the best case, a closed-loop energy and material cycle is created. A simple example: designing pipelines. “With 3D modelling of the plant, the piping layout can be planned efficiently,” said Wassmer, “A well-designed piping layout reduces the execution risk and also saves resources. For many pipelines, this can mean saving a few tonnes of steel.”

Green engineering is also an important lever for existing plants: for example, the production of “WFI water” – Water for Injection, which is particularly pure water for the production of injection and infusion solutions – requires a lot of energy because the water has to be heated during several distillation passes. For a pharmaceutical customer, VTU analysed the power requirements of the individual process steps using sensor technology – and determined a savings potential of 50 megawatt hours of electrical energy and 1.2 gigawatt hours of recoverable heat per year. For comparison: this corresponds to the annual energy requirement of 250 four-person households.

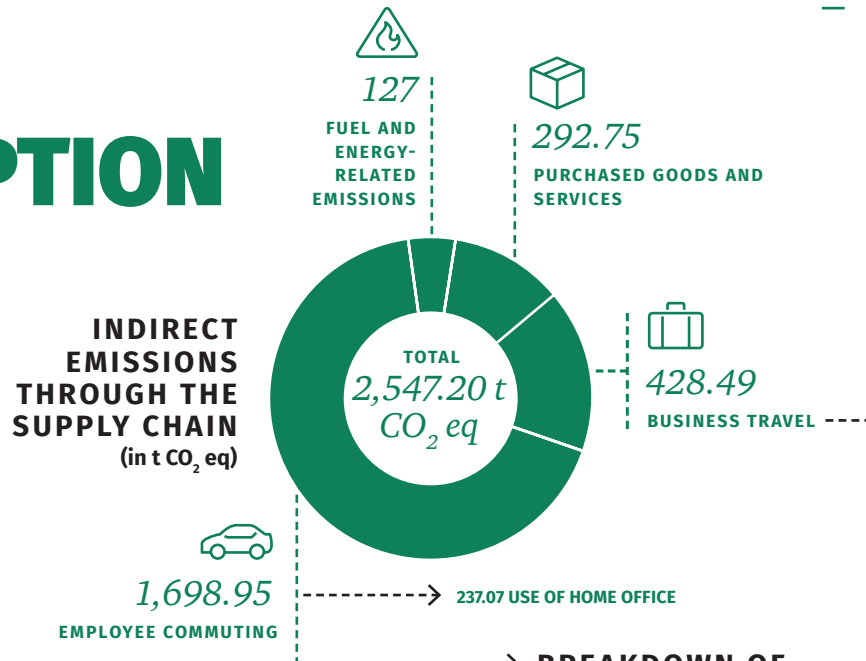
So far, VTU has been using its green know-how mainly for the pharmaceutical and chemical industries. “More recently, projects in the hydrogen and recycling sectors have also been added,” said Wassmer, “I’m looking forward to what the future holds.” —



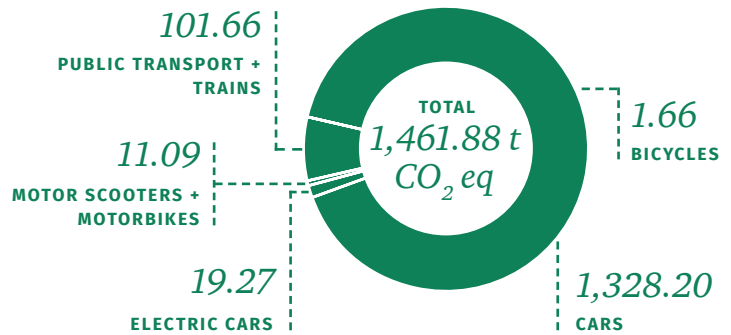
View of the Technical Centre of VTU Engineering Graz

# SAVINGS IN CO<sub>2</sub> CONSUMPTION

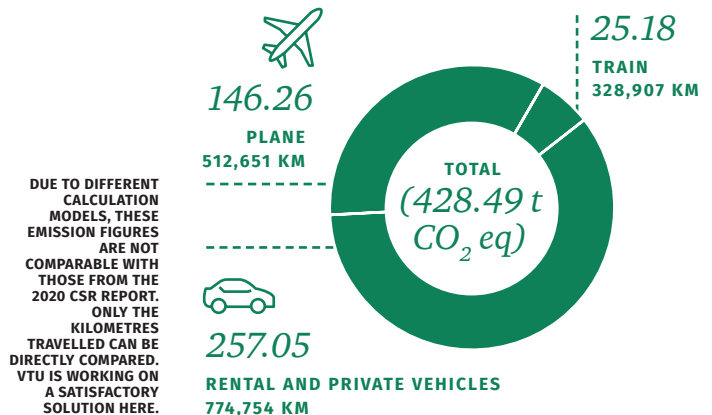
2021 was the first time that VTU's corporate carbon footprint was evaluated. The goal: identify the major emitters and continuously improve our CO<sub>2</sub> balance.



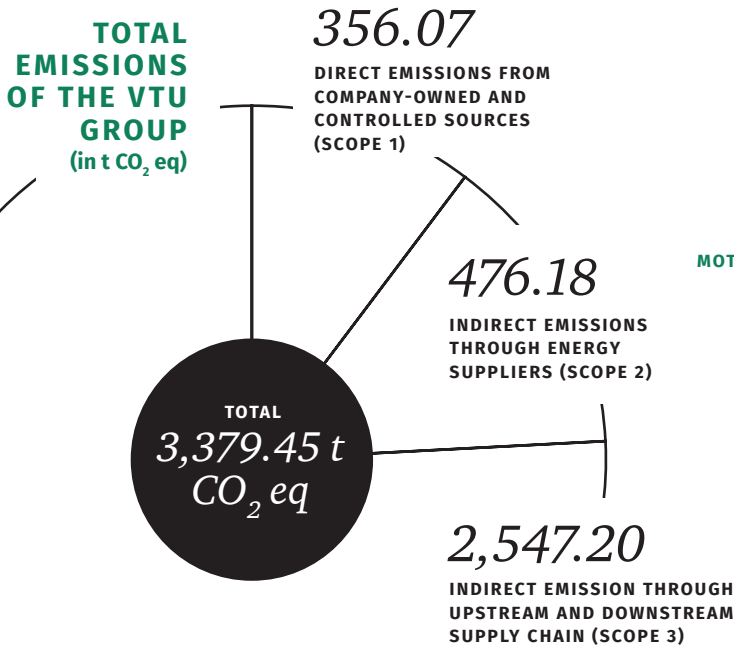
**BREAKDOWN OF EMPLOYEE COMMUTING**  
(in t CO<sub>2</sub> eq)



**EMISSIONS FROM BUSINESS TRAVEL BY VTU WORKFORCE USING CAR, PLANE AND TRAIN**  
(in t CO<sub>2</sub> eq)



DUE TO DIFFERENT CALCULATION MODELS, THESE EMISSION FIGURES ARE NOT COMPARABLE WITH THOSE FROM THE 2020 CSR REPORT. ONLY THE KILOMETRES TRAVELLED CAN BE DIRECTLY COMPARED. VTU IS WORKING ON A SATISFACTORY SOLUTION HERE.



**WORK IN PROGRESS**

VTU supports the reduction of business travel and work-related car journeys as well as the switch to climate-friendly means of transport such as the train. In 2021, air travel increased by 43 per cent year-on-year due to a 26 per cent increase in employment and relaxed COVID rules. On the other hand, kilometres by train also increased significantly (almost tripling) and replaced many car journeys. Climate-friendly mobility will be expanded.

# TOP MARKS FROM THE WORKFORCE

*Being a good employer is something anyone can claim. VTU, however, has it in black and white.*

In October 2021, VTU put itself to the test again: as part of the sixth “Great Place to Work” survey, the company wanted to know from the employees of the entire Group how much they trust their employer, whether they are proud of what they do and whether they enjoy working with managers and colleagues. 676 people

(77 per cent) took part – a high response rate for surveys like this.

### EXCELLENT TEAM SPIRIT

And the result? “86 per cent of the participants think that VTU is a ‘very good place to work,’” said HR manager Wolfgang Zelle happily. The team gave top ratings

especially for the working atmosphere (“I don’t have to pretend”), for the team spirit and for the fairness and credibility of the company. No wonder, then, that VTU Austria was awarded the title of “Great Place to Work” for the sixth time in a row last year (see page 16).

The respondents still see room for improvement in the cooperation with management: 63 per cent feel sufficiently involved in decisions affecting their work and working environment. “We don’t know when we quote for projects whether we will be awarded the contract. Then it can be that the customer postpones or cancels.

### VOICES FROM THE TEAM: “THE INFORMAL CULTURE IS REAL”

#### TOP RATING

#### THE RESULT OF THE EMPLOYEE SURVEY

	Overall 2018	Overall 2020	Overall 2021/22
Feedback rate	83%	82%	77%
Number of replies	313	444	676
Credibility	78%	77%	81%
Respect	74%	73%	74%
Fairness	82%	83%	84%
Pride	82%	78%	77%
Team spirit	88%	85%	87%
Very good workplace	88%	82%	86%
Trust Index*	80%	79%	80%

\* = OVERALL RATING CALCULATED FROM THE FIVE DIMENSIONS (SEE CHART ON PAGE 15)



“

The informal culture and flat hierarchies at VTU are real. You can learn a lot from more experienced colleagues, but you can also contribute your own experience. What I find challenging is that you always have to find solutions for the new wishes and requirements of your customers, and usually under a tight schedule. I would like to see more exchange between the departments, that managers get more time for their internal tasks by reducing their project work time, and a coffee machine without aluminium pods.”

Alexander Tebbe,  
Process Engineer at VTU Austria  
since May 2017



“

VTU, which has a strong network across the country, is like a family: respectful, open and helpful. The great onboarding enabled me to settle in quickly and in a straightforward way. I think it’s good that we are allowed to work from home. The flexible working hours should also remain. I was very happy about the chance to get my desired e-bike through the “Jobrad” initiative [a VTU cooperation]. This way I can do more for myself and the environment. After work, however, I do find it hard to switch off.”

Irene Bochon,  
Senior Process Engineer at VTU Germany  
since June 2021

That naturally creates a certain amount of uncertainty,” Zelle explained: “In large projects that we do, however, sometimes 70, 80 people stay with it for a year or more.” He is convinced that these imponderables cannot be changed, but at least they can be better explained. In 2021, VTU significantly improved the project structures and their organisation and introduced the “town halls”: in these online meetings for the entire Group workforce, senior management now brings up important topics four times a year.

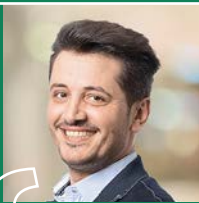
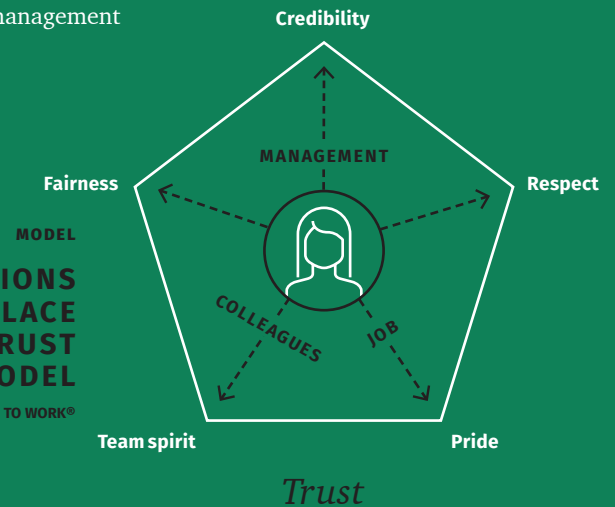
**CHALLENGING WORKLOAD**

Another challenge is the peak workload. The survey therefore also included questions on mental stress. Zelle: “The project business brings stress phases with it, and that doesn’t suit every person. We are currently analysing which adjustments we can make to reduce the level of stress.”

The results of the “Great Place to Work” survey were discussed in workshops at various levels – from top management to the branches and individual departments – and concrete measures were developed on this basis. One of these is the new “Lessons Learned” exchange format for management (see page 16). —

**THE FIVE DIMENSIONS OF THE “GREAT PLACE TO WORK TRUST INDEX” MODEL**

SOURCE: GREAT PLACE TO WORK®



I enjoy my work very much. I like the comfortable atmosphere, the great willingness to help, the good communication among staff and the flexible working hours. I would like there to be more time for team meetings and more colleagues to come in to the office again. It would also be great to have office catering.”

Shaban Sejdaj,  
CAD Engineer at VTU Switzerland  
since February 2021



I am at the beginning of a new career, and it is very exciting. VTU motivates employees and is very open to discussions – on a professional and personal level. However, given the situation we are living right now, VTU could be a bit more flexible about working from home. The rapid growth naturally brings some negative side effects, but despite stressful times and the workload, there is a very positive and proactive working atmosphere with my colleagues, which is crucial to master the new challenges.”

Luisa Marafioti,  
Procurement Specialist at VTU Italy  
since January 2021



What I like about my job is that it covers a wide range and is exciting. I think VTU is such a great employer because, despite its size, it tries to accommodate its employees. Everyone gets the same opportunities here, be they man or woman and regardless of their nationality or religion. I see potential for improvement in internal communication, although I realise that it is not very easy to implement at a company of our size. Here we need to develop new processes so that information really reaches everyone concerned.”

Anita Leben,  
Payroll Accountant at VTU Austria  
since May 2014

# A GREAT PLACE TO WORK

*VTU faces the challenge of an international group with employees from 35 nations and launches numerous initiatives for good cooperation. This does not go unnoticed.*



SEAL OF QUALITY

## GREAT PLACE TO WORK

The VTU Group attaches great importance to a friendly working atmosphere characterised by mutual trust, strong team spirit and tolerance. For this reason, it was awarded the “Great Place to Work” seal of quality for the sixth time in 2021. At the heart of the independent assessment by the international research and consulting institute are the responses from an anonymous survey of employees (see page 14).



AWARD

## EXCEEDINGLY FAMILY-FRIENDLY

In 2021, the women’s magazine freundin and kununu, an internet platform for employer ratings, identified the 626 most family-friendly employers in Germany and Austria in a major study. On the list of winners was VTU Engineering. VTU is among the top ten in Austria in the industry category. Here, too, an anonymous survey of employees formed the basis of the assessment, with the focus on the following topics: supervisor behaviour, work-life balance, equal rights, career/training, salary/social benefits and dealing with the 45-plus colleagues.

MEETING DAYS

## LESSONS LEARNED

How do you ensure a good working atmosphere and an open culture of discussion? What is the best way to deal with conflicts, high workloads and difficult issues? VTU managers exchange views on these questions at the “Lessons Learned”. This format was newly created in 2021. From October to December, there were eight such meeting days at different locations in Austria, Germany and Italy, attended by a total of 80 managers. The feedback from the participants was extremely positive. From now on, the “Lessons Learned” will take place every year – from 2022 onwards, it will be run as a “leadership experience”.

35 NATIONS

## CHALLENGING LANGUAGE DIVERSITY

Employees from 35 nations in six countries: VTU is proud of this diversity. In everyday working life, however, the many languages also pose a challenge: standard processes (“operating procedures”) are written down and cross-border training courses are conducted in the company languages German and English. “In the German-speaking countries (Germany, Austria, Switzerland), we are trying to make people less afraid of English. This is still a work in progress,” said Head of HR Wolfgang Zelle. Different legal requirements have to be observed from country to country. In Romania and Poland, for example, a large number of documents must be written, printed, signed and filed in the native language for legal reasons. Safety rules are also stipulated in the respective national language everywhere.



# NO CHANCE FOR CYBER ATTACKS

*The advanced digitalisation of industrial plants requires far-reaching measures to protect people and the environment. VTU develops a comprehensive cyber security concept together with its customers. Herbert Andert, Division Manager for Automation & Industrial Digitalisation at VTU Engineering Austria, discusses the dangers and protection on the internet.*

## Mr Andert, how important is data security for VTU's work?

**Herbert Andert:** The topic has enormous importance, not only internally, but also externally. If someone from outside gains access to the control system of a chemical process, they can intervene in the control of the plant. In the worst case, this can lead to chemical accidents or – in the pharmaceutical sector, for example – to harmful production errors. Independent safety systems still exist, though, to prevent a plant from reaching a critical state, as well as quality controls to ensure product safety. But cyber security measures make sure in advance that they are not needed at all in most cases. Hackers who steal sensitive data or paralyse access in order to extort a ransom can also be stopped with data security methods.

## What has changed in terms of data security in industrial production in recent years?

**Herbert Andert:** In the past, the topic mainly concerned information technology (IT). With increasing automation and standardisation, Operational Technology (OT) became more and more important, i.e. hardware and software that keeps the controlling and monitoring systems of industrial plants running correctly. Because more and more processes are controlled

electronically, the targets for attack have also increased tremendously.

## So what is the state of industrial plant security today?

**Herbert Andert:** The topic is still not on the agenda of many companies. The dangers are greatly underestimated. And this despite the fact that the EU's NIS Directive 1.0 [NIS stands for Network and Information Security] has been in place here since 2016 for infrastructure service providers in the health and energy sectors, and the damage caused by a cyber attack can be enormous. The number of incidents is increasing enormously, but many are not even publicised because the affected companies fear a loss of image.

## Does this mean that VTU is also doing some awareness work with its customers?

**Herbert Andert:** Yes, absolutely. We →

Because more and more processes are controlled electronically, cyber security systems are essential.



## SAFETY AND SECURITY



**Herbert Andert,**  
Division Manager  
Automation &  
Industrial  
Digitalisation at VTU  
Engineering Austria,  
declares war on  
hackers.

analyse the risks and talk to our customers about what can happen if a plant is hacked. This ranges from financial losses to loss of image caused by faulty or even dangerous products to damage caused by the theft of trade secrets. There are good reasons why the Coca-Cola recipe is one of the best-kept secrets.

### So where do we go from here?

**Herbert Andert:** After the risk analysis, we define protective measures for the plant under investigation and implement them. An annual audit should also be done.

If desired, we work out a holistic cyber security concept together with the customer's IT and operations team. We incorporate our company's own comprehensive know-how from automation, electrical engineering, measurement and control technology.

### How can the greatest possible cyber security be achieved, i.e. how can the points of attack be kept as low as possible?

**Herbert Andert:** It is essential here to create different data circuits by separating them into different network segments, which are controlled and protected by firewalls and

“managed switches”, i.e. special network infrastructure elements. Another important principle is what is known as the least privilege principle: this means each person should only have those access rights that are necessary to perform their tasks – no more and no less. —



The LMRA card ensures safety on the construction site just as much as hard hats and the like.

### ACCIDENT PREVENTION

## “CHECK CARD” FOR THE CONSTRUCTION SITE

“The fact that we do certain things automatically in our everyday lives is necessary, and makes us efficient in the first place. But there is also a danger in this,” said Daniel Sandholzer, Head of Corporate EHS (Environment, Health and Safety) & Sustainability. There is a reason why many accidents happen while cooking or climbing stairs. “When our technicians are at the construction site, they are not doing conventional construction work; they are measuring, checking, reading the instruments. That’s why it’s important that they briefly check whether everything in their surrounding environment is really safe before they start,” said Sandholzer.

### TEN TICKS FOR SAFETY

For this reason, VTU technicians carry a “LMRA card” with ten questions when they visit industrial plants. “LMRA” stands for Last Minute Risk Analysis. Am I cleared to do this work? Do I know where the emergency exits and escape routes are? Am I familiar with the work and do I understand it? Do I have suitable PPE [personal protective equipment]? – If you cannot answer yes to all the questions, you must not continue, but get the missing information or contact your immediate supervisor.

### OCCUPATIONAL SAFETY

## SAFETY FIRST

Healthy employees and business partners as the basis of a successful company led VTU to classify “occupational health and safety” as a material topic. As Head of Corporate EHS & Sustainability, Daniel Sandholzer is responsible for this area, reporting directly to executive management. Occupational health and safety are affected by both the internal activities of the Group’s own employees and the activities in various stages of a project. During the inspections and internal audits, all activities are continuously checked for health risks and any necessary safety measures are developed.

In all countries with VTU sites, activities and workplaces are evaluated in accordance with local legislation, using recognised methods such as the Key Indicator Method. This results in hazard- and risk-minimising measures that are laid down in work instructions. Furthermore, employees in all countries act as an interface for EHS topics between the workforce and the EHS functions and management. The topics are discussed in regular meetings (where required by law in the form of occupational safety committees) and forwarded to management.

All employees receive training on general EHS topics before they start their jobs, and at regular intervals thereafter. For special topics such as working in Ex zones and construction site activities, there are special training courses for specific target groups.

# OUR GOALS

## GOALS FROM THE 2020 VTU CSR REPORT FOR THE YEAR 2021

Area	Status
<b>Environment and climate action</b>	
<b>CSR Report 2020 p. 13</b> <ul style="list-style-type: none"> <li>» Record VTU energy consumption</li> <li>» Develop a strategy to reduce CO<sub>2</sub> emissions across the VTU Group (by 2022)</li> <li>» Implement a uniform Group-wide system for recording and evaluating CO<sub>2</sub> emissions</li> </ul>	<ul style="list-style-type: none"> <li>✓ accomplished</li> <li>— on track</li> <li>✗ not accomplished</li> </ul>
	<p>SimaPro software, which enables the uniform recording and evaluation of CO<sub>2</sub> emissions, was acquired in Q2 2022. Consistent emissions calculation therefore only possible starting in 2022.</p>
<b>Responsible employer</b>	
<b>CSR Report 2020 p. 15</b> <ul style="list-style-type: none"> <li>» Every employee is provided with a clear job description</li> <li>» Survey of all employees twice per year</li> </ul>	<ul style="list-style-type: none"> <li>✓ accomplished</li> <li>✓ accomplished</li> </ul>
	<p>Mini-surveys were conducted in May, June, September and November 2021.</p>
<b>Safety and security</b>	
<b>CSR Report 2020 p. 9</b> <ul style="list-style-type: none"> <li>» Implement a new incident management including reporting, investigation and lessons-learned</li> <li>» Increase participation in annual occupational safety training to 80% of all employees</li> <li>» 80% of all suppliers are evaluated at the end of the project</li> </ul>	<ul style="list-style-type: none"> <li>✓ accomplished</li> <li>✓ accomplished</li> <li>✗ not accomplished</li> </ul>
	<p>Looking at the VTU Group as a whole, 77% of the suppliers were assessed at the end of the project.</p>

## NEW GOALS FOR 2022

Area	Goals
<b>Understanding sustainability</b>	<ul style="list-style-type: none"> <li>» Survey external stakeholders on their expectations of VTU and their views on material topics</li> </ul>
<b>Environment and climate action</b>	<ul style="list-style-type: none"> <li>» Reduce CO<sub>2</sub> emissions per business travel kilometre by 10%</li> <li>» Reduce CO<sub>2</sub> emissions per company fleet kilometre by 10%</li> <li>» Establish a catalogue of requirements for branches regarding green electricity, energy-efficient construction, accessibility by public transport (mandatory for new branches, as a goal for existing branches where possible)</li> <li>» Ensure consistent emissions calculation by recalculating CO<sub>2</sub> emissions (2020, 2021, 2022) using SimaPro software</li> </ul>
<b>Responsible employer</b>	<ul style="list-style-type: none"> <li>» Increase the proportion of women in management to 25% (at 31 Dec. 2021: 20.8%)</li> <li>» Increase the percentage of appraisal interviews completed on time to 85%</li> <li>» Determine gender pay gap</li> </ul>
<b>Safety and security</b>	<ul style="list-style-type: none"> <li>» Revise the training concept for employee protection to make it more pinpointed</li> <li>» Create an EHS manual for the VTU Group and all subsidiaries</li> </ul>

# GRI CONTENT INDEX

GRI		TOPIC	NOTES	P.
GRI 101		Foundation 2016 Starting point		
GRI 102		General Disclosures		
		Organisational profile		
GRI 102	-1	Name of the organisation		2, 3
GRI 102	-2	Activities, brands, products and services	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	2
GRI 102	-3	Location of headquarters	Parkring 18, 8074 Grambach (AT)	3
GRI 102	-4	Location of operations	Belgium from 2022	3
GRI 102	-5	Ownership and legal form	VTU Group GmbH is owned by Deutsche Private Equity GmbH (DPE). <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	3
GRI 102	-6	Markets served		3
GRI 102	-7	Scale of the organisation	VTU Group GmbH achieved a total increase in revenues of over €30m in 2021 compared with the previous year. Net revenues 2021: €131,437k; equity: €22,891k; external capital: €116,053k; total capital: €138,944k	2, 3
GRI 102	-8	Information on employees and other workers	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	2, 3
GRI 102	-9	Supply chain	Energy suppliers; global suppliers of materials, components and assembly services; suppliers of engineering services	9, 10
GRI 102	-10	Significant changes to the organisation and its supply chain	Takeover of ifss GmbH (sites in Vienna and Munich); ifss will continue to be run independently as a wholly owned subsidiary of VTU Engineering under the existing company name, and management will remain with the previous managing directors and partners. Matthias Steinbrink has been CFO of the VTU Group since 14 June 2021. VTU has no standard suppliers, and as a result there have been no significant changes in the supply chain structure.	10
GRI 102	-11	Precautionary Principle or approach		5, 8, 10
GRI 102	-12	External initiatives	Ecovadis-listed supplier (silver); involved in working group on process safety headed by TÜV Austria and BMDW	11
GRI 102	-13	Membership of associations	Member of the International Society for Pharmaceutical Engineering and the Austrian Federal Economic Chamber	
GRI 102		Strategy		
GRI 102	-14	Statement from senior decision-maker	CoC available at: <a href="https://www.vtu.com/en/sustainability">https://www.vtu.com/en/sustainability</a>	4, 5
GRI 102	-15	Key impacts, risks and opportunities		4, 5, 6, 7, 12, 13, 14, 15, 17, 18
GRI 102		Ethics and integrity		
GRI 102	-16	Values, principles, standards and norms of behaviour	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
GRI 102	-17	Mechanisms for advice and concerns about ethics	Any concerns can be submitted anonymously via a <a href="#">whistleblowing system</a> .	8, 10

GRI 102 Governance				
GRI 102	-18	<b>Governance structure</b>	The VTU Group is managed by three directors – Dr Friedrich Fröschl, CEO, Robert Schwarz, COO, Matthias Steinbrink, CFO (as at 14/06/2021) – to whom the managing directors of the individual subsidiaries report. <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	5, 8
GRI 102	-19	<b>Delegating authority</b>		3, 8
GRI 102	-20	<b>Executive-level responsibility for economic, environmental and social topics</b>		5
GRI 102	-21	<b>Consulting stakeholders on economic, environmental and social topics</b>		5, 9
GRI 102	-22	<b>Composition of the highest governance body and its committees</b>	At the Management Board level, Managing Director Friedrich Fröschl is responsible for economic, environmental and social issues; he reports to the independent advisory board as the highest governance body. <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	5, 8
GRI 102	-23	<b>Chair of the highest governance body</b>		4, 5
GRI 102	-25	<b>Conflicts of interest</b>	Any concerns can be submitted anonymously via a <a href="#">whistleblowing system</a> .	8
GRI 102	-26	<b>Role of highest governance body in setting purpose, values and strategy</b>		5
GRI 102	-27	<b>Collective knowledge of highest governance body</b>		5
GRI 102	-28	<b>Evaluating the highest governance body's performance</b>	Annual assessment carried out by the independent advisory board (appointed by DPE). <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
GRI 102	-29	<b>Identifying and managing economic, environmental and social impacts</b>		9
GRI 102	-30	<b>Effectiveness of risk management processes</b>		10
GRI 102	-31	<b>Review of economic, environmental and social topics</b>		8, 11
GRI 102	-32	<b>Highest governance body's role in sustainability reporting</b>	The report was approved by the executive management without conducting an external review. Please contact Daniel Sandholzer, Head of Corporate EHS & Sustainability, VTU Engineering GmbH, at <a href="mailto:sustainability@vtu.com">sustainability@vtu.com</a> if you have any questions or comments on sustainability matters within the VTU Group, or if you have any suggestions on how to improve the reporting.	3
GRI 102	-33	<b>Communicating critical concerns</b>		8
<b>GRI 102 Stakeholder engagement (REFERENCE TO GRI 103)</b>				
GRI 102	-40	<b>List of stakeholder groups</b>		9
GRI 102	-41	<b>Collective bargaining agreements</b>	All employees are hired based on collective bargaining agreements.	
GRI 102	-42	<b>Identifying and selecting stakeholders</b>		9
GRI 102	-43	<b>Approach to stakeholder engagement</b>		5, 9, 10
GRI 102	-44	<b>Key topics and concerns raised</b>		9
<b>GRI 102 Reporting procedure</b>				
GRI 102	-45	<b>Entities included in the consolidated financial statements</b>		3

## GRI STANDARDS

GRI 102	-46	<b>Defining report content and topic Boundaries</b>		9
GRI 102	-47	<b>List of material topics</b>		9
GRI 102	-48	<b>Restatements of information</b>	None	
GRI 102	-49	<b>Changes in reporting</b>	None	
GRI 102	-50	<b>Reporting period</b>		3
GRI 102	-51	<b>Date of most recent report</b>	October 2021 for 2020	
GRI 102	-52	<b>Reporting cycle</b>		3
GRI 102	-53	<b>Contact point for questions regarding the report</b>		3
GRI 102	-54	<b>Claims of reporting in accordance with the GRI Standards</b>		3
GRI 102	-55	<b>GRI content index</b>		20, 21, 22, 23, 24, 25
GRI 102	-56	<b>External assurance</b>	None	
<b>GRI 103</b>	<b>Management Approach</b>			
GRI 201	-1	<b>Direct economic value generated and distributed</b>	Revenues: €131,437k; cost of materials and services purchased: €32,236k (24.53%); own contribution: €99,201k (75.47%)	
GRI 201	-2	<b>Financial implications and other risks and opportunities due to climate change</b>	VTU is not directly affected by the consequences of climate change. While there are no negative effects expected in the medium term on the service portfolio, there are a wide range of opportunities to develop sustainable technologies together with and for customers. Building on the targets specified (e.g. carbon neutrality), VTU sees additional growth potential over the medium to long term through sustainability approaches of customers. Among other things, VTU has adopted a forward-looking approach over the last few years in the area of "Transform to Sustainability" and has also been implementing this for many years now in the engineering of its projects.	6, 7, 11, 12
GRI 201	-3	<b>Defined benefit plan obligations and other retirement plans</b>	1. Obligations for pension payments are 100% externally funded. 2. The normal statutory tables and specifications are used to calculate the reserves. 3. Pension payments are projected once per year. 4. Percentage of annual salary contributed by employee or employer >95%	
GRI 201	-4	<b>Financial assistance received from government</b>	- Research and education bonus: VTU Engineering AT €17,000 - Salary and wage cost subsidies: VTU Engineering AT €5,000, VTU Group €1,000, ifss €1,000, metior €20,000, VTU Design Solutions €4,000 - Public Employment Service Austria (AMS) integration allowance: VTU Services AT €9,000, VTU Engineering AT €4,200.27 - COVID-19-related support: » Support for continued salary and wage payments during quarantine (VTU Engineering AT, VTU Services AT, VTU Design Solutions): application for €86,636.66 » Support for special care (VTU Engineering AT, VTU Group, VTU Design Solutions): €6,282.94	
<b>GRI 202</b>	<b>Market Presence (REFERENCE TO GRI 103)</b>			
GRI 202	-2	<b>Proportion of senior management hired from the local community</b>	Definition of VTU senior management: employees who manage other employees from a professional or disciplinary point of view. In terms of top-level management: 100% (from DE, AT, IT), in terms of management at all levels: around 98% (from the countries of the VTU sites) <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
<b>GRI 203</b>	<b>Indirect Economic Impacts (REFERENCE TO GRI 103)</b>			
GRI 203	-1	<b>Infrastructure investments and services supported</b>	None	
GRI 203	-2	<b>Significant indirect economic impacts</b>	None	

<b>GRI 205 Anti-corruption</b>				
GRI 205	-2	<b>Communication and training about anti-corruption policies and procedures</b>	72% of employees completed the training in 2021 via their access to the VTU Compliance Line (whistleblowing system).	8
GRI 205	-3	<b>Confirmed incidents of corruption and actions taken</b>	None in the reporting period	
<b>GRI 206 Anti-competitive Behaviour (REFERENCE TO GRI 103)</b>				
GRI 206	-1	<b>Legal actions for anti-competitive behaviour, anti-trust and monopoly practices</b>	None in the reporting period	
<b>GRI 301 Materials (REFERENCE TO GRI 103)</b>				
GRI 301	-1	<b>Materials used by weight or volume</b>	The use of materials was not considered to be a significant issue for VTU as a provider of services, which is why this item is not discussed in detail in this report. The direct "products" are projects and files that are mainly created using digital media, office materials and paper documents.	
<b>GRI 302 Energy (REFERENCE TO GRI 103)</b>				
GRI 302	-1	<b>Energy consumption within the organisation</b>	Not reported due to insufficient data at present	
GRI 302	-2	<b>Energy consumption outside of the organisation</b>	Not reported due to insufficient data at present	
GRI 302	-3	<b>Energy intensity</b>	Not reported due to insufficient data at present	
GRI 302	-4	<b>Reduction of energy consumption</b>	Not reported due to insufficient data at present	
GRI 302	-5	<b>Reductions in energy requirements of products and services</b>	Insufficient quantitative data at present	6, 7, 11
<b>GRI 305 Emissions (REFERENCE TO GRI 103)</b>				
GRI 305	-1	<b>Direct (Scope 1) GHG emissions</b>	All greenhouse gases covered by the Kyoto Protocol were taken into account in calculating the CCF: carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF <sub>6</sub> ) and nitrogen trifluoride (NF <sub>3</sub> ). No equity share approach – all emissions 100% VTU. Own ClimatePartner Protocol based on the GHG Protocol; ClimatePartner Online Footprint Calculator Tool	13
GRI 305	-2	<b>Energy indirect (Scope 2) GHG emissions</b>	Calculations were based on the market-based method. The location-based method on the other hand results in emissions of 221.71 t of CO <sub>2</sub> . All greenhouse gases covered by the Kyoto Protocol were taken into account in calculating the CCF: carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF <sub>6</sub> ) and nitrogen trifluoride (NF <sub>3</sub> ). No equity share approach – all emissions 100% VTU. Own ClimatePartner Protocol based on the GHG Protocol; ClimatePartner Online Footprint Calculator Tool	13
GRI 305	-3	<b>Other indirect (Scope 3) GHG emissions</b>	All greenhouse gases covered by the Kyoto Protocol were taken into account in calculating the CCF: carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF <sub>6</sub> ) and nitrogen trifluoride (NF <sub>3</sub> ). Business travel, upstream chains (heating, electricity, refrigeration), employee commuting, printed paper, purchased electronic devices, external data centres. Own ClimatePartner Protocol based on the GHG Protocol; ClimatePartner Online Footprint Calculator Tool	13
GRI 305	-4	<b>GHG emissions intensity</b>	Not reported due to insufficient data at present	
GRI 305	-5	<b>Reduction of GHG emissions</b>		13
GRI 305	-6	<b>Emissions of ozone-depleting substances (ODS)</b>	n/a	

## GRI STANDARDS

GRI 305	-7	<b>Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions</b>	n/a	
<b>GRI 306 Waste (REFERENCE TO GRI 103)</b>				
GRI 306	-1	<b>Waste generation and significant waste-related impacts</b>	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
<b>GRI 307 Environmental Compliance (REFERENCE TO GRI 103)</b>				
GRI 307	-1	<b>Non-compliance with environmental laws and regulations</b>	None in the reporting period	
<b>GRI 308 Supplier Environmental Assessment (REFERENCE TO GRI 103)</b>				
GRI 308	-1	<b>New suppliers that were screened using environmental criteria</b>		10
GRI 308	-2	<b>Negative environmental impacts in the supply chain and actions taken</b>		10
<b>GRI 401 Employment (REFERENCE TO GRI 103)</b>				
GRI 401	-1	<b>New employee hires and employee turnover</b>	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	19
GRI 401	-3	<b>Parental leave</b>	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
<b>GRI 402 Labour/Management Relations (REFERENCE TO GRI 103)</b>				
GRI 402	-1	<b>Minimum notice periods regarding operational changes</b>	VTU complies with the relevant national statutory requirements.	
<b>GRI 403 Occupational Health and Safety (REFERENCE TO GRI 103)</b>				
GRI 403	-1	<b>Occupational health and safety management system</b>	SCC and in accordance with local legislation <a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	18
GRI 403	-2	<b>Hazard identification, risk assessment and incident investigation</b>		18
GRI 403	-3	<b>Occupational health services</b>	The preventive health specialists required by law (e.g. occupational physician, company doctor) are assigned (partly externally) and their services are available to employees free of charge if required.	
GRI 403	-4	<b>Worker participation, consultation and communication on occupational health and safety</b>		18
GRI 403	-5	<b>Worker training on occupational health and safety</b>		18
GRI 403	-6	<b>Promotion of worker health</b>	Various site-/country-specific measures, e.g. fruit provided, option of psychological counselling, height-adjustable desks	
GRI 403	-7	<b>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b>		18



GRI 403	-8	<b>Workers covered by an occupational health and safety management system</b>	100%	
GRI 403	-9	<b>Work-related injuries</b>	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
GRI 403	-10	<b>Work-related ill health</b>	None	
<b>GRI 404</b>	<b>Training and Education</b> (REFERENCE TO GRI 103)			
GRI 404	-1	<b>Average hours of training per year per employee</b>	<a href="https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf">https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2021.pdf</a>	
<b>GRI 405</b>	<b>Diversity and Equal Opportunity</b> (REFERENCE TO GRI 103)			
GRI 405	-1	<b>Diversity of governance bodies and employees</b>		2, 3
<b>GRI 406</b>	<b>Non-discrimination</b> (REFERENCE TO GRI 103)			
GRI 406	-1	<b>Incidents of discrimination and corrective actions taken</b>	None in the reporting period	
<b>GRI 410</b>	<b>Security Practices</b> (REFERENCE TO GRI 103)			
GRI 410	-1	<b>Security personnel trained in human rights policies or procedures</b>	n/a, as this is assigned by VTU customers	
<b>GRI 414</b>	<b>Supplier Social Assessment</b> (REFERENCE TO GRI 103)			
GRI 414	-2	<b>Negative social impacts in the supply chain and actions taken</b>	None in the reporting period	
<b>GRI 415</b>	<b>Public Policy</b> (REFERENCE TO GRI 103)			
GRI 415	-1	<b>Political contributions</b>	None	
<b>GRI 416</b>	<b>Customer Health and Safety</b> (REFERENCE TO GRI 103)			
GRI 416	-2	<b>Incidents of non-compliance concerning the health and safety impacts of products and services</b>	None in the reporting period	
<b>GRI 418</b>	<b>Customer Privacy</b> (REFERENCE TO GRI 103)			
GRI 418	-1	<b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>	None in the reporting period	
<b>GRI 419</b>	<b>Socioeconomic Compliance</b> (REFERENCE TO GRI 103)			
GRI 419	-1	<b>Non-compliance with laws and regulations in the social and economic area</b>	None in the reporting period	



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